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TAXES ON KNOWLEDGE



The Story of their
Origin and Repeal



by
Collet Dobson Collet



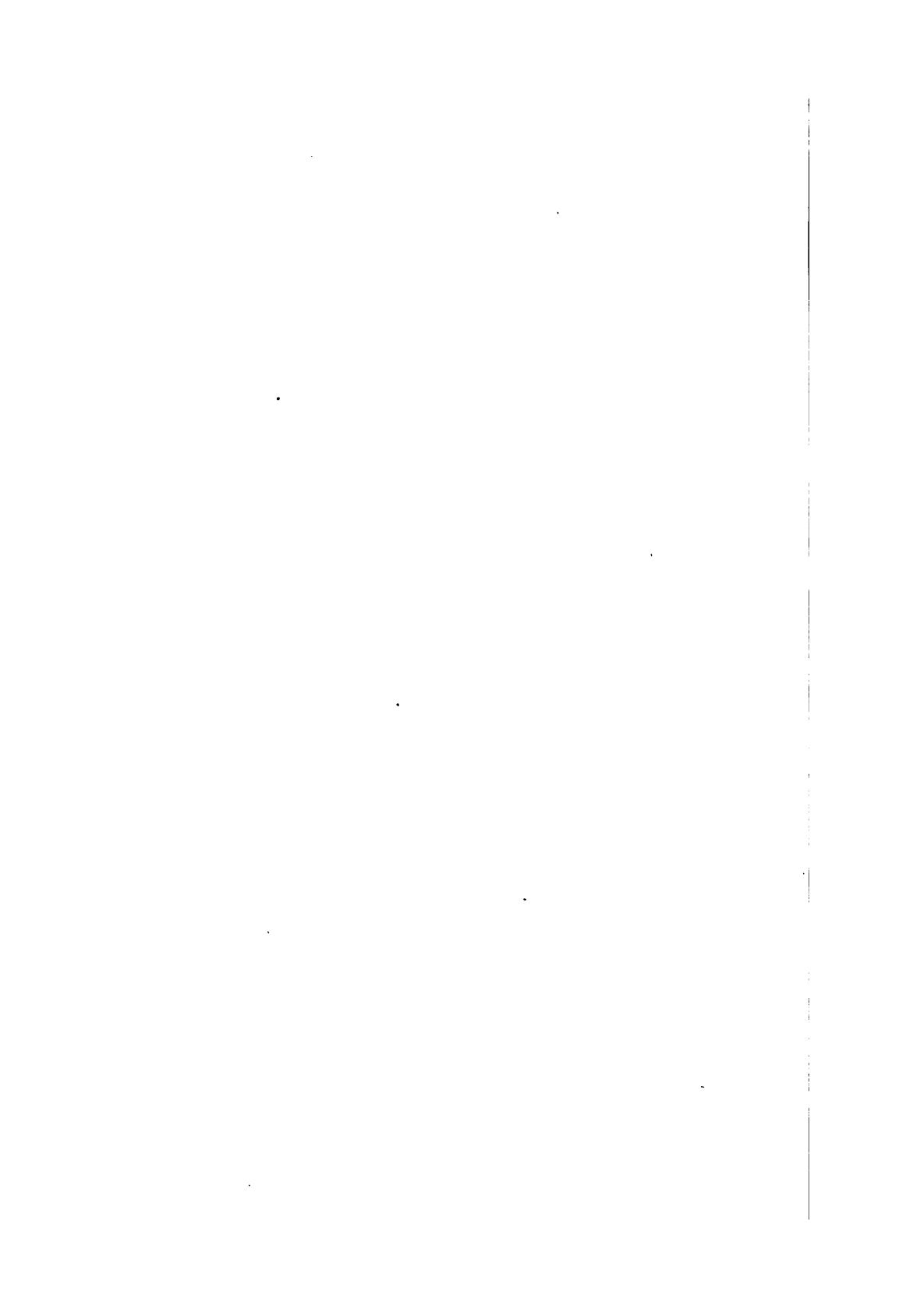
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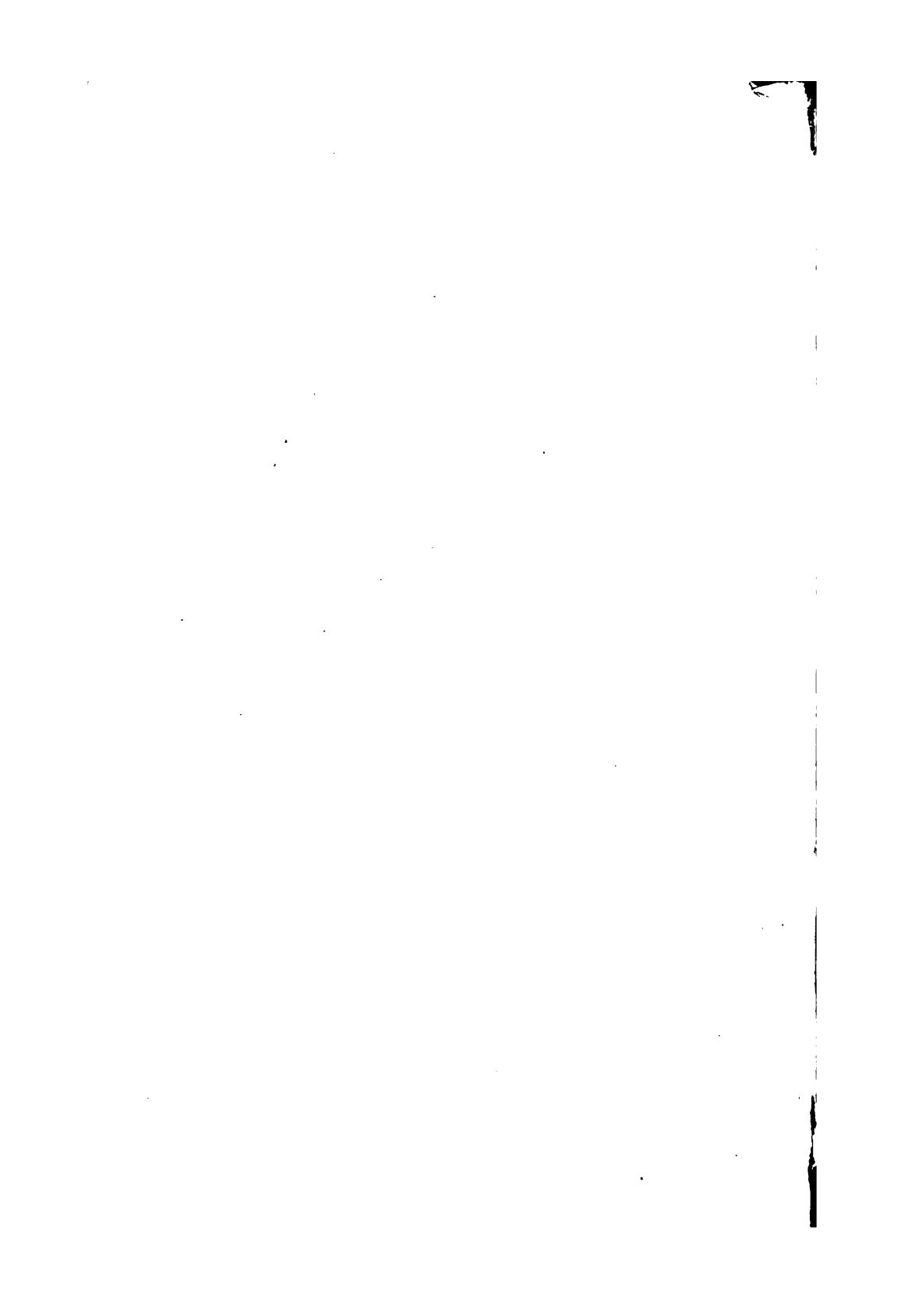
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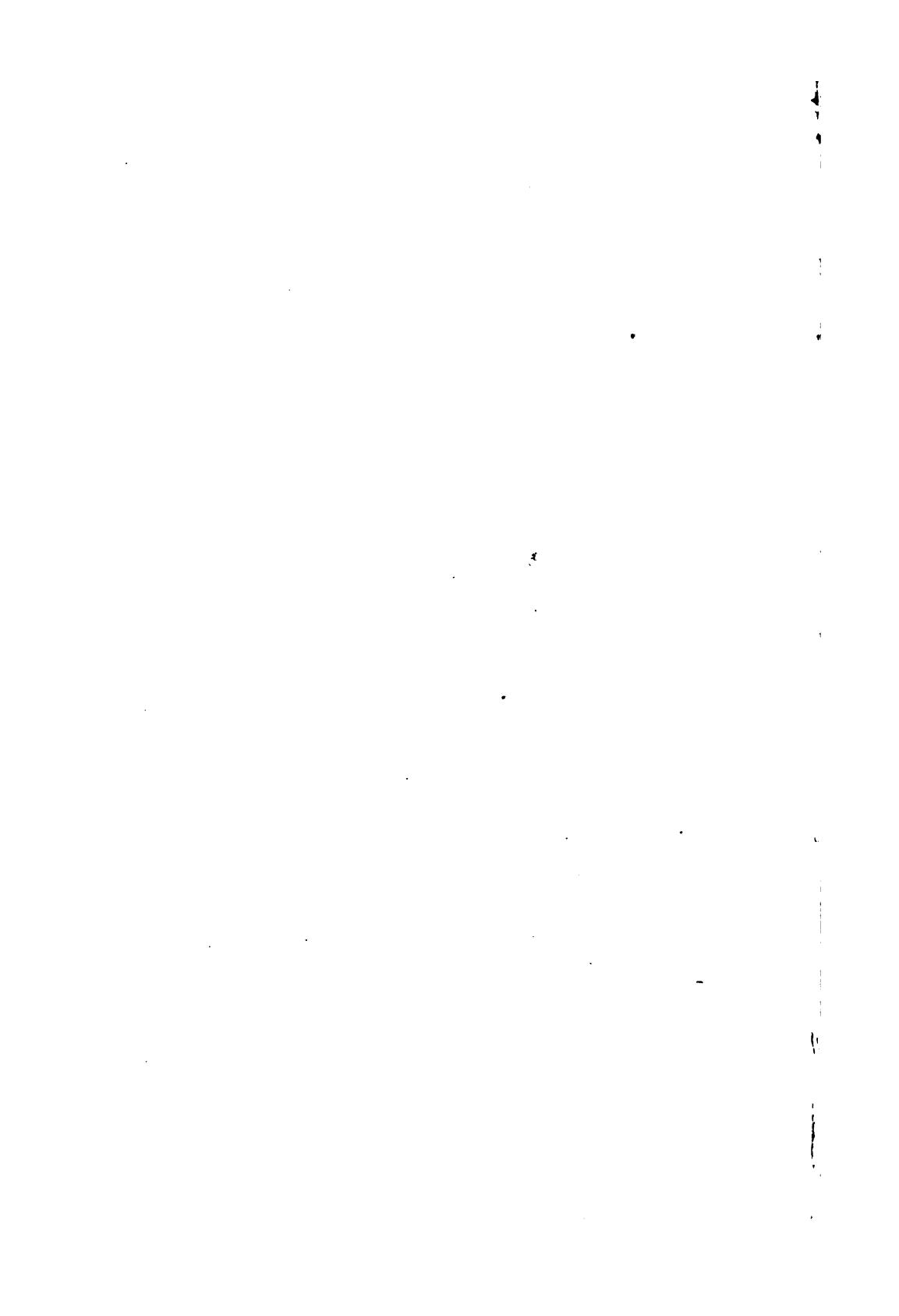
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HISTORY OF THE TAXES ON KNOWLEDGE



HISTORY
OF THE
TAXES ON KNOWLEDGE
THEIR ORIGIN AND REPEAL

BY
COLLET DOBSON COLLET

WITH AN INTRODUCTION BY
GEORGE JACOB HOLYOAKE

VOLUME 8
COLLECTED EDITION

London
T. FISHER UNWIN
PATERNOSTER SQUARE
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CHAPTER XIII

“EDINBURGH WAR TELEGRAPH” THROWS THE
STAMPED PRESS INTO CONFUSION—RESIGNATION
OF MR. GLADSTONE—DIFFICULTIES OF HIS
SUCCESSOR

AFTER Lord Stanley's epilogue, a letter from Mr. Cobden will form a fitting prologue to a new chapter. On the 5th of June, 1854, he wrote to me :—

“As there was no ‘House’ last Tuesday, I had not the opportunity of seeing you respecting the subscription. I have a list for £100—half of it M.P.s, the rest good Quakers, who are always the first and foremost in all good works. The money has been paid to me with the exception of £5. I will hand you the list of names when I get back to town, with, I hope, the addition of some others. But this is a very small portion of what we ought to have to carry on the war with spirit at the present moment, when a very decisive effort is wanting to complete the rout of the enemy, already giving way. I think that one of the best things that can happen is the starting of a good many unstamped papers for special objects—for instance, the Teetotal Alliance is about to print a penny weekly paper. The more of them the better, for, as the Inland Revenue Board will not be able to prosecute, the regular *stamped* newspapers will by and by begin to call out for the removal of the stamp, to put them on a fair footing.

“When I saw Mr. John Wood in the lobby of the House

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the other day, he seemed terribly out of temper with the Attorney-General, and abused him soundly for having thrown the Inland Revenue Board over in his speech on Gibson's motion. He said that the Board had always acted under the Attorney-General's direction, but that in future he should never act without his *written* opinion. It is a very pretty quarrel, and I hope, in all charity, that it may increase with keeping, and that the public may gain something by the feud. I hope you are not running after the Eastern question, or other strange gods, but following up the one thing needful for all real progress."

My next communication from Mr. Cobden was not quite so pleasant. Lord John Russell accepted the office of Lord President of the Council on June 9, 1854, and Mr. Urquhart offered himself as a candidate against him for the City of London. I was one of Mr. Urquhart's stoutest followers, and believed, and still believe, that he was right in the accusation he levelled against Lord Palmerston. On Sunday, June 11, I went to the Turkish Association and obtained from him a promise that he would vote for the immediate repeal of the Newspaper Stamp. Time was pressing, as the election took place on Wednesday. Accordingly, with the acquiescence of Mr. Novello, I issued an address to the constituency in his favour without consulting our chairman, Richard Moore, or calling a meeting of the Committee. "Are you mad," wrote Mr. Cobden, "to put out that advertisement about the City Election? How are we to get money for the

Association in the face of such acts of folly?" A committee meeting was promptly called, and the advertisement withdrawn. The generous indulgence of my four colleagues, whom I had committed by my inconsiderate and impulsive proceedings, I can never forget. Mr. Moore fully entered into our reasons for inserting his name without his signature. Mr. Milner-Gibson took the disavowal to be inserted in the *Times*, and Mr. Cobden, as he departed with him, said of me with a smile, "He does not seem half so much ashamed of himself as he ought to be." The incident, which lasted just thirty-six hours, closed with the indignant withdrawal of his name from our committee by one old and valued friend, Matthew Davenport Hill.

In accepting the resolution against the existing Stamp Act, the Government had undertaken an impossible task; for no law could be enacted or enforced which would tax newspapers impartially. Until this fact was officially recognised, we took every possible advantage of the impossibility that the Stamp Office felt of enforcing the prohibition to publish a newspaper in the middle of the month. Our legal advisers, Messrs. Ashurst and Morris, had, as we have seen, triumphed over Mr. Timm in the case of the *Stockport Free Press*. On May 26, 1854, the four Dunfermline monthly papers completed

their arrangements for appearing in weekly succession. On August 28th the four Wigan monthly papers made a similar arrangement. The outbreak of the Crimean War, and the great demand for news following on the victory of the Alma, brought fresh difficulties on the Stamp Office. The first to meet this demand was the Lord Mayor of London, who, on September 30, 1854, issued a placard informing the public of the battle. We promptly sent him a warning that a similar sheet published by him before the expiration of twenty-six days would be a breach of the Newspaper Act. On the day that this letter was dated, the Lord Mayor issued another placard, and thereby incurred the charge from which we had sought to guard him. However, he did not repeat the experiment, his journalistic zeal being probably damped when he found that the capture of Sebastopol, announced in his second effort, had been postponed indefinitely. In the course of the week many unstamped narratives of the battle of the Alma were published and several new publications were set up on the spur of the moment, including *Capture of Sebastopol, a Supplement*, published October 2nd; *Sebastopol Fly Sheet*, No. 1, October 3rd; *Sebastopol Chronicle* No. 1, October 4th—all by Mr. Hobson, an enterprising publisher at Ashton-under-Lyne.

It was before this patriotic demonstration of the Lord Mayor that Mr. James Watson Finlay, editor, but not proprietor, of the *Edinburgh Guardian*, a paper of similar rank to the London *Spectator* or *Examiner*, called at our office. Mr. Finlay felt as indignant as we did at the fetters of the Press, and saw in existing circumstances a favourable opportunity of breaking them down. A daily war newspaper would be the surest means of exciting attention, and was sufficiently in accordance with the practice of the Board of Inland Revenue to make it possible thus to gratify the public curiosity without the certainty of suppression by authority. The plan was quite in accordance with our system of making new assaults on the practices of Somerset House ; making only one at a time, but making a fresh move whenever there was a good opportunity. *Holt's Army and Navy Despatch* was brought out a little while before Great Britain took part in the war. It was registered as a newspaper, but was stamped only for postal circulation. Like the *Athenæum* and the *Builder* it came out only once a week. It was confined to one subject—the war—and professed, on this ground, to be legal. Mr. Finlay planned a newspaper that should come out every day. In fact, soon after its commencement, about October 8th, it came out three times a day,

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each edition bringing down the news to a later date than before. It therefore was not purchased only by those who were not in the habit of buying a newspaper at all. It competed with the Weekly Press. Under the anxiety about the war people left off buying the weekly papers at fourpence half-penny each, and paid a penny a day for the *War Telegraph*. They got more in proportion for the money and they had only one day instead of seven to wait for their news. The daily *War Telegraph* was not more illegal than the weekly *Army and Navy Despatch*. The law discriminated a weekly paper from a monthly paper in favour of the latter, but it gave no privilege to a weekly paper over a daily one. Nor did the law or the practice of the Stamp Office give any preference to literature or to architecture over military affairs.

Mr. Finlay's exploit was the first and the most important assault on the system, but on October 20th two penny papers came out at Manchester, a daily *War Express* and a daily *War Telegraph*. Mr. Barstow had for some time published at Manchester a weekly war paper. If the readers of the high price stamped papers did buy this penny paper, they would buy it in addition to the stamped one. But when fresh news of the war was offered every day, the temptation to pay a penny a day involved the

economy of giving up the dear weekly paper. The provincial newspapers began to be alarmed lest they should be destroyed by this growing hailstorm of unstamped rivals, and not only at Edinburgh and Manchester, but at Birmingham and other places, the proprietors began to use strong language, not in leading articles, but in letters to the Chancellor of the Exchequer and to the officers of Inland Revenue, threatening that they too would publish their newspapers unstamped.

The result was a shower of Exchequer writs from Mr. Timm, beginning with the *War Chronicle* and *Holt's Army and Navy Despatch*. A week later he descended on the *Edinburgh War Telegraph*, and from day to day the reign of terror continued. In most cases the journals were frightened into surrender : thus on November 22nd both the *Edinburgh War Telegraph* and the *Manchester War Express* came out with the stamp. But the new publisher of the *War Chronicle* having grown wary, Messrs. Holyoake undertook the publication in order to try the question, and sent word through our solicitors to the Stamp Office. They immediately threatened summary proceedings. December 6th accordingly witnessed the publication of *Collet's First (Monthly) War Chronicle*, which was followed at weekly intervals by *Moore's War Chronicle*, *Hoppey's War*

Chronicle, and *The War Chronicle*. Further, a deputation, introduced by Mr. Milner-Gibson, waited on Mr. Gladstone, to ask him not to allow any proceedings to be taken in the Court of Exchequer until after a verdict in that Court against *Holt's Army and Navy Gazette*. The Chancellor of the Exchequer was kindly, but uncommunicative ; "all that I have to do," said he, "is to see that the revenue is protected." After he had withdrawn, the Attorney-General remarked "God forbid that my name should be connected with the prosecution of any newspaper." And thus ended the drawn battle of the war papers.

Mr. Novello, meanwhile, had secured a signal triumph at the expense of Mr. Timm. We have already alluded to the threat of prosecution launched against the *Musical Times*, and we may add that not only was the paper accused of containing principally "advertisements," but it was also reproached with the old crime of containing news. Mr. Novello replied that the *Musical Times* consisted "principally" of music, that its news had always been precisely of the same kind for ten years, and that the Stamp Office was thoroughly acquainted with its nature. He gently twitted Mr. Timm with having to administer a law which the judges were unable to define, and which no Government had

the grace to repeal or the courage to enforce. Mr. Timm had not studied his *Musical Times* as he should have done. After the 13th of February it ceased to give even half the number of pages to advertisements that it gave to other things. It appeared fortnightly from February 15, 1854, to July 15, 1855. The increased frequency of publication did not seem to cause inconvenience, but the superfluity of advertisements did. It consisted in a repetition of advertisements of Mr. Novello's own publications ; and when the quantity was increased to nine or ten pages, the paper had to be extended from sixteen to twenty.

Failing to extract any further information from Mr. Timm, Mr. Novello had recourse to Mr. Keogh, Assistant Secretary to the Board of Inland Revenue, with a request to know if he was to be prosecuted or not. "Many of my friends," he wrote, "are in consternation at the danger they think I run." There came a curt answer that the Board would act in the matter according to the advice of the law officers of the Crown. Mr. Novello then applied to Sir Alexander Cockburn, but a second letter and a question put by Sir John Shelley in the House were necessary before he sent a reply. It was to the effect that owing to the serious illness of Mr. Gladstone, the Attorney-General had been unable to

communicate with him on the subject, and therefore was unable to give an answer. Sir Alexander professed to entertain no doubt as to the law, but how far it should be enforced as a matter of policy rested with the Minister at the head of the Financial Department to determine. Quite undefeated, Mr. Novello approached Mr. Gladstone with a request for some settlement of the course to be taken. He received satisfaction at last in answer to a question in the House. The Chancellor of the Exchequer intimated that :—

“While it will be our duty to reserve the question till we are in a position to acquaint Parliament with our intentions, it will be impossible to make any announcement that may lead to any disregard of the law as it now exists, but on the other hand, it is not the intention of the Government to adopt any more stringent application of the law than has hitherto prevailed.

“With respect to the case of Mr. Novello, it is clear that as the paper was conducted some time ago it was amenable to the present law ; but I have been given to understand that it is now managed with considerable caution, and with a very proper and judicious regard to the law. In the present state of the question the Government will be anxious to avoid any measure that may justly be liable to the imputation of harshness.”

This “very proper and judicious regard to the law” consisted solely in this, that the superfluity of advertisements in the number for February 15th was never repeated. Anything more was imaginary. But by accusing the *Musical Times* of containing

news Mr. Timm had converted every class publication in the country to our side.

On June 20, 1854, Mr. Milner-Gibson moved for a Parliamentary return, which, after throwing some light on the conflicting jurisdictions of the Stamp Office, the Post Office, and the Treasury, gave us fresh grounds for action. Unfortunately it began with the year 1838, and, therefore, did not fix the date at which the Government resolved on giving free postage to newspapers. But it did disclose a great increase of stamps consequent on the lowering of the duty to a penny in 1836, and the consequent alarm of the Post Office. Further, it gave evidence of numerous evasions of the law in the case of trade price lists, and other sorts of publications not considered to be newspapers. With a letter rate never less than twopence to which they were obliged to conform, their publishers hit upon the device of finding the newspaper securities and entering into all the newspaper responsibility, in order to stamp that portion of their impression which they wished to send through the Post Office. Armed with copies of unstamped papers like the *Essex Literary Journal*, the *Scottish Jurist*, and the *Musical World*, and with publications like *John Teasdale's Sale List*, *Teriam and Ward's Quarterly Tea Prices Current*, and *Smith's Daily Commercial List*, Lord Lichfield, the Post-

master-General, pelted the Treasury with requests for a decision. Their lordships advised him to let the publications pass postage free on the ground that "it was not advisable" to make a new order in the present state of the Post Office question. For this determination they had some share of reason. An Act was passed that month, August, 1839, empowering them to alter all the details of the postage of letters. Accordingly the Warrants of the Treasury established early in 1840 a penny as the single rate for letters throughout the United Kingdom, and for this single rate the Post covered half an ounce. But no provision was made for any printed matter except Parliamentary papers and newspapers. Unfortunately Lord Lichfield's grievance was left unredressed, since he had still to determine, without any one to guide him, whether a stamped paper was a newspaper. Nor did a complicated correspondence between the Post Office the Stamp Office and the Treasury place matters on a more logical footing.

Mr. Holyoake was now the proprietor and publisher of the *Reasoner*, a weekly paper, and he placed himself and his journal at our disposal. It was not considered a newspaper by Somerset House, and therefore he applied to the Treasury and the Postmaster-General for advice. Could he

send it through the post at the charge of a penny per copy? He declared himself unwilling to make false declarations, after the example of the proprietors of the *Quarterly List of the Additional Curates Society*, *Heal's Catalogue of Bedsteads*, and *Savay's Prices Current*. Messrs. Ashurst and Morris, who took up the running, were referred by the Secretary to the Post Office to the Board of Inland Revenue. The Board of Inland Revenue had already refused the stamp without a declaration. Was perjury, Messrs. Ashurst and Morris wanted to know, Mr. Holyoake's only resource? They submitted that the Postmaster-General, with the consent of the Treasury, had power to make a regulation by which he could send his paper free by post on payment of a penny postage stamp. The Assistant Secretary replied with a flat refusal to entertain this plan, and Mr. Holyoake fared no better when he memorialised the Treasury. Fortified with counsel's opinion, he attacked their lordships again, and this time he was informed that a Bill would be prepared and proposed that Session to remedy the matter of which he complained. Accordingly a Treasury order appeared in the *London Gazette*, but not before June 6, 1855, admitting all printed matter to postage at the rate of four ounces a penny—the postage to be paid by a Queen's head affixed on

a cover open at the sides. There was an end to verbosity by Act of Parliament, and the contention, which our solicitors had worked at so thoroughly for Mr. Holyoake, was fully justified.

Our winter campaign began with the scheme, to which allusion has been already made, for publishing the *War Chronicle* in a legal form, and so as to foil Mr. Timm. Three of our committee undertook to publish each a monthly *War Chronicle*, to which each prefixed his own name. Arrangements were made for the four proprietors to be separate, and each proprietor made an agreement with the same previous editor. Messrs. Ashurst and Morris forwarded their draft circular to the trade for Mr. Timm's benefit, and informed him in addition that Messrs. Holyoake were preparing to issue weekly the *War Fly Sheet* at the price of a halfpenny. "We beg to add," they wrote, "that our clients are quite ready to act in accordance with the law when declared, not by mere threats, but by a judicial decision even of a magistrate." *Collet's War Chronicle*, too, which made its appearance on the 9th of December, opened with a blast of defiance against the Stamp Office. Its readers were told that the greater the support they gave to the undertaking, the more likely were they to get rid of the penny stamp, which was at that time most oppressive, when

their relations were shedding their blood for the Government, and they were taxed to know whether they were dead or alive. *Moore's War Chronicle* was published on the 16th, and its introductory article by our chairman refuted the unjust suspicion expressed at the time that the Government suppressed the war papers for the purpose of impeding the news from the Crimea. This suspicion sprang up in Scotland, where the great sale of the *Edinburgh War Telegraph*, and its suppression by the Stamp Office had created much interest and corresponding disappointment. *Hoppey's War Chronicle* came out on December 23rd, and on the 30th was published the last number of the *War Chronicle*. It broke down under the weight applied to it in various ways. But we had on December 13th commenced the *War Fly Sheet*, a paper of two pages, price one half-penny. This paper was, by the kindness of Mr. John Hamilton, made up from the *Empire*, nothing being charged, except the extra expense of making up, printing and paper. Consequently the continuance of this paper did not depend upon its sale. Had the Board of Inland Revenue confined its attack to daily unstamped war papers our defeat would have been complete; but it included weekly war papers, and threatened Messrs. Holyoake with proceedings, both judicial and summary, yet they continued to

publish the *War Fly Sheet* till June 27, 1855. On the 15th the Bill for the Repeal of the Newspaper Stamp had received the Royal Assent. The authorities had too much sense to take advantage of Mr. Holyoake's courage and public spirit. He was commanded to appear before the Court of Exchequer, but no further steps were taken against him.

The enemy now began to take action and to resist any change. On November 9, 1854, a meeting of Scottish newspaper proprietors was held in Edinburgh, to appoint a deputation to urge Mr. Gladstone to continue the Stamp. "There are some," wrote Mr. Joseph Hume in the last year of his life, "who court slavery," and he was right. The effect of this demonstration was, however, neutralised by an opposition meeting calling on the Chancellor of the Exchequer to repeal the Stamp.

Fortified by the usual resolutions passed at our annual meeting, Mr. Milner-Gibson rose in the House on the 12th of December and questioned Mr. Gladstone as to his intentions, dwelling especially on the case of the war papers. The Chancellor of the Exchequer declined to be led into controversy, but promised that his Bill should be laid on the table after Christmas. We were

very active during the interval, presenting a short petition to the House of Commons, and an address to the Attorney-General. Mr. Gladstone gave notice of his resolution for Monday, the 29th of January—

"1. That it is expedient to repeal the exemptions of newspapers from Postage Duty ; and to charge, on newspapers and printed books and papers transmitted by post, rates of postage not exceeding one penny for every 4 oz. in weight, and for any fractional part of 4 oz.

"2. That it is expedient to alter and amend the laws relating to the Stamp Duties on newspapers, the printing and publishing of newspapers, and registration and giving securities in connection with the regulation of the duties on postage for printed papers."

The battle seemed practically over. But on that very day Mr. Roebuck carried his motion for a Committee on the Army before Sebastopol by 305 to 148. On the 21st Lord Aberdeen resigned, and on February 8th Lord Palmerston became Prime Minister. On Friday, February 2nd, Mr. Gladstone brought forward his resolutions, but having been threatened with an amendment to insert 3 oz. instead of four, he altered his resolution into an abstract one that the postage of printed matter should be regulated by weight.

Mr. Gladstone's Bill was read a first time on the 20th. It abolished—

1. The compulsory Stamp, and
2. The Security System.
3. All postal matter was admitted to a postage of one penny per 4 oz., or for any portion of 4 oz.
4. All newspapers now existing, or henceforth to exist, may stamp a portion of their impression for the post; such portion to have the privilege of re-transmission for seven days from the date of publication, and such papers, if over 4 oz. and under 6 oz., will require only a three-halfpenny stamp.
5. All existing newspapers—though exceeding 4 oz. in weight, but not exceeding 2,295 square inches, and not published on more than two pieces of paper—may (during ten years) go by post for seven days for a penny, if stamped, but cannot go at that rate for a stamped envelope.

As we explained in our *Gazette*, we felt deeply grateful to Mr. Gladstone and to Sir Alexander Cockburn, the Attorney-General, for the first three provisions, though we regretted the fourth and fifth as concessions to a powerful interest that would keep things as they were. Our annual meeting held on the following night broke up in high spirits. We could not foresee that the full liberty offered by Mr. Gladstone's Bill would be withheld for fourteen years longer.

The acceptance of Mr. Roebuck's Committee by Lord Palmerston necessitated, as the world knows, Mr. Gladstone's resignation. He was succeeded by Sir George Cornewall Lewis, the editor of the *Edinburgh Review*, which had upheld the stamp. All our difficulties began over again, since we had

to convert the new Chancellor of the Exchequer. On March 14th we received the following letter from our president, Mr. Milner-Gibson :—

"A change has come over the Government about the Newspaper Stamp. The Chancellor of the Exchequer gave notice to-night that he should not proceed with Mr. Gladstone's Bill, but bring in another, as he intended to make extensive alterations.

"If you will give me a look in to-morrow I'll tell you what the new plan is. The Chancellor moves his resolutions on Monday, the first thing."

Sir George Cornewall Lewis, it appeared, intended to continue the Security System and to limit postal privileges to publications previously stamped. We issued a strongly-worded protest in the form of a petition, but it had no effect on him, as his resolutions showed—

"That it is expedient to amend the laws relating to the Stamp Duties on newspapers, and to provide for the transmission by post of printed periodical publications.

"That any periodical publication, to be entitled to the privilege of transmission and re-transmission by the post, shall be printed on paper stamped for denoting the Stamp Duty imposed by law on a newspaper, printed on the like number of sheets or pieces of paper, and of the like dimensions, with respect to the superficies, of the letterpress thereof.

"That printed newspapers (British, Colonial or Foreign) shall be transmitted by post between places in the United Kingdom, or her Majesty's Colonies or Foreign countries, or between any ports or places beyond the sea (whether through the United Kingdom or not) either free of postage, or subject to such rates of postage not exceeding 2d. for each newspaper,

irrespective of any charge for foreign postage, as the Commissioners of the Treasury, or her Majesty's Postmaster-General, with their consent, shall from time to time think fit."

The resolutions were agreed to after Mr. Gladstone had contrasted them unfavourably with his own, and Sir Francis Baring had predicted a loss to the revenue of £250,000. In a spirited speech Mr. Milner-Gibson denied that it was properly a fiscal question, and he was supported in that view by the Chancellor of the Exchequer. The question was whether the Government should enter into a crusade against the existing Press for the sake of enforcing a law which could only be enforced by the verdict of juries.

We resolved to resist energetically any limitation of the postage to registered or stamped publications. Directly Sir George Cornewall Lewis's resolutions were in print, Mr. Holyoake drew up a third memorial representing that the Bill for his relief having been abandoned, he had no course open but to enforce the law against those who, by false declarations, were enabled to compete against him. The Secretary to the Treasury informed him, in reply, that he was no longer obliged to make a declaration, but that his publication, the *Reasoner*, could go by the post on the same terms as a newspaper if it was registered at the Inland Revenue

Office. Mr. Holyoake retorted that to give two securities obliged a person to declare himself worth £400 after all his debts were paid—a qualification that would exclude half the editors in existence. His solicitors then drew up an indictment against Mr. Cox, a proprietor of several partially stamped publications, and Mr. Crockford, their publisher. The greatest care was taken and no expense was spared to complete the evidence against the defendants. But the Grand Jury thought that a false declaration made by connivance with the Government to obtain cheap postage could not have any moral condemnation, and ought not to have any legal condemnation. So they ignored the bill of indictment.

Mr. Crockford's solicitors promptly requested me to forward a copy of the minutes of my committee of management, as he was intending to take proceedings. I answered that Mr. Holyoake had acted purely on my personal advice, my reason being that Mr. Crockford was returned as publishing more partially-stamped papers than anybody else. A vigorous justification of our proceedings by Messrs. Ashurst and Morris closed the correspondence. In the course of their letter they said :—

"Our client is not content with the ignoring of the bills by the Grand Jury. It is difficult to conceive how they could

make up their minds that a selection of original poetry, containing no matter even savouring of news, could in any sense whatever be a newspaper. And our client's present intention is, we believe, to prefer other indictments either before the Grand Jury of the Queen's Bench, or at the next Sessions of the Central Criminal Court, in order to have the question fairly and properly decided in open Court."

Further hostilities were suspended, however, since the Chancellor of the Exchequer intimated in the debate on the second reading of the Newspaper Bill that he was prepared to amend the proposed Treasury Warrant, so that it might include a lower scale of rates giving facilities for the transport of books and printed matter. Another triumph for Messrs. Ashurst and Morris.

The Chancellor of the Exchequer certainly did not go in want of advice. On the one hand we addressed a memorial to him, pointing out the evasions of the law and unnecessary expense that would be caused if a weight of not less than four ounces were not admitted to the postage rate of one penny. On the other came the proposal of the Yorkshire newspaper proprietors, which was loudly applauded by the *Times*, that the proposed stamp on newspapers to entitle them to transmission and re-transmission through the Post Office should be a halfpenny, not a penny stamp, and that there should be issued halfpenny stamped covers to entitle un-

stamped copies of registered newspapers to a single transmission through the post. Their principal argument was that with a penny stamp the small local papers would receive a "fictitious" stimulus. With a halfpenny stamp the best political writing and the best news would contend on nearly equal grounds. Mr. Milner-Gibson was promptly on the alert, and wrote :—

"You see that Baines and Co. have been to the Chancellor of the Exchequer to propose a new plan for settling the Newspaper Stamp question. It is plausible looking to those who know but little upon the subject.

"Nothing but a registered newspaper giving securities, &c., is to have the use of the postal stamp, whether on the paper for re-transmission 'or by stamped envelope,' and the stamp is to be a halfpenny one. Printed matter, generally, is to be left where it is now, but periodicals are to have their halfpenny postal privilege without any restriction of their size or weight. This will never do.

"The more you get the pressure kept up for the cheap book post the better—in that lies our safety, and I am so afraid the Government should get driven out of it by the newspapers."

We drew up a memorial pointing out that the Yorkshire scheme would confer a bounty on large newspapers. Next day Mr. Milner-Gibson wrote again :—

"I have no doubt from what I was told that the Chancellor of the Exchequer intends a cheap book post. You must not act towards him in a hostile spirit, or assume that he is not

proceeding *bonâ fide*; at the same time the greater interest that is expressed in obtaining the cheap book post the better. Paternoster Row is the place to keep the Chancellor up to the mark. I should not think it probable the Government will listen to Mr. Baines's proposal; at the same time it is not to be disregarded, as he has some powerful friends at Court. I don't like it at all; it appears to me insidious.

"If there was time, I should like to see the memorial, and could return it in course of post. The Chancellor might thus have it by Sunday.

"As you know, I never had any opinion that the proceedings for perjury would succeed. I thought it probable that a Grand Jury, and still more a petty jury, would not look at them as a reality in this case."

In the end, the Chancellor of the Exchequer compromised. He extended the seven days for re-transmission to fourteen, and accepted the rate of four ounces a penny for any printed matter, reserving the impressed stamp as a privilege for registered periodicals published at intervals not greater than thirty-one days, and giving the old securities.

At the present time (1895) any newspaper can go through the post *once* for a half-penny, and at the same rate only two ounces of printed matter obtain the same convenience. The *Times* with twelve pages weighs a very little under four ounces. It generally contains sixteen pages, weighing five ounces. If it were not a newspaper it would pay three-halfpence, three rates instead of one. Well, a preference of three to one is not so unfair as one of

ninety-six to one. We never claimed the right to dictate what the postal rate should be. What we did claim was the right to print and publish without any previous restraint, and, above all, without paying a tax.

CHAPTER XIV

CONTINUED PRESSURE OF INDIRECT TAXATION

THE repeal of the compulsory Newspaper Stamp, and the granting of a penny postage to any four ounces of printed matter, a very short time after the latter boon, though promised, appeared likely to be refused, cooled the ardour of the enemies of the Taxes on Knowledge to a considerable extent. The continuance of the war was favourable to the publication of cheap newspapers, and to their postal circulation, so that the two advantages of free sale and cheap postage were felt. The satisfaction thus induced probably conduced to the feeling that with the Income Tax at sixteenpence in the pound, this was not exactly the time for the repeal of the Paper Duty, which was contributing more than a million to the annual revenue.

The idea that it was unnecessary and mischievous to compel a number of farmers, manufacturers and

tradesmen to be collectors of the revenue, not only without salaries but at the risk of not getting back from their customers what they had paid to the State, had not begun to take root in the mind of the people, nor even in that of the Chancellors of the Exchequer. The dislike of the Income Tax was very great among those who had to pay it, and those who had any experience of indirect taxation were anxious to get rid each one of his own burden, while those who were not so burthened were fearful that some fresh industry, perhaps their own, might be brought under this yoke. Such fear was not unreasonable. Since that time two Chancellors of the Exchequer have attempted to establish new excises. But the people in both cases showed an intelligent hostility to indirect taxation. Mr. Lowe's financial reputation perished in the flame kindled by his proposed tax on matches, while the reception of Mr. Goschen's proposed tax on wheels has disinclined him from accepting, a second time, the office of Chancellor of the Exchequer. But these attempts failed because for some years every repeal of an Excise duty had been followed by an increase of the Excise revenue. There had been little of such experience in 1855. What profession or trade was there which might not as reasonably have been compelled to furnish unsalaried tax collectors as the

purveyors of fire insurance or the planters of hop-gardens ?

The repeals which had successfully resisted the repeal of the Taxes on Knowledge were those on bricks (1850), windows (1851), and soap (1853). That of the hop duty was carried by Mr. Gladstone in 1862. So far as the injury to the producer was concerned, the hop-grower had a stronger case than the paper-maker. The Paper Duty obtained precedence for its repeal because of the great mischief which it was understood to do to the diffusion of knowledge. When, however, we consider the repeal of the Paper Duty with the attention which it deserves, we shall find that it not merely liberated the materials of knowledge, but revealed important truths in taxation. Among these was the Excise paradox, namely, that the diminution of the number of Excise duties increased the Excise revenue. In 1831 twenty-four Excise duties yielded not quite eighteen millions ; in 1887 six only of these remained which, with one very trifling new one, yielded more than twenty-five millions. We may hope therefore that the repeal of the Paper Duty was the commencement of a progress which will not cease till the ruin of the unsalaried tax-gatherers shall be a thing of the past.

There are two Excise duties the repeal of which

would diminish the Excise revenue. The Excise on beer and that on spirits cannot be repealed unless taxes on property or income be substituted in their place.

We did not immediately acquiesce in the cessation of our agitation. On June 15, 1855, the Royal Assent had been given to the repeal of the compulsory Newspaper Stamp. The next day we issued a Gazette announcing the fact and calling for the repeal of the Paper Duty and of the Security System. We also protested against the increase that had been made in some indirect taxes on account of the war, and against the cry that there was a want of material for the manufacture of paper. We said :—

“We hold such taxation to be for the injury of the public ; we believe no trade need submit to such taxation if it had the spirit and the intelligence to resist ; and, as regards the paper trade, we will employ every means at our disposal to resist the continuance of the tax. Talk of the difficulty of making paper out of common vegetable matter, why the hornet makes brown paper of field herbs, and so would Englishmen, if the Inland Revenue gentlemen would let them alone ; that Board forbids that they shall, like the hornet, make brown paper, but when forcing the hornet to be idle, it cannot deprive it of its sting : the paper-makers should build a hornets’ nest in Somerset House—the achievement will not be a difficult one.”

How this hornets’ nest was built will appear later on. For some time *our* material was deficient for

the purpose. We had gone to considerable expense, and Mr. Cobden and Mr. Novello in their financial report for midsummer, 1885, called for subscriptions to meet a deficit of £521. Our Committee continued to meet, though only once a month, and by February we had voted about £150 in payment of debts. We then authorised the Executive to call a general meeting of the Association. We suggested that three courses were open—(1) to dissolve the Association; (2) to commence an agitation for the repeal of the Paper Duty; (3) to suspend operations till peace should return. We requested instructions, but we submitted that none of these courses could be adopted until the debts had been liquidated. The Association met, but in small numbers, at Fendall's Hotel, on March 7, 1856. On the motion of Mr. Cobden, seconded by Mr. Holyoake, it was resolved that immediate steps should be taken to liquidate the debt. Further, the Paper Duties Association was to be invited to join our society. They refused, however, to receive a deputation, and negotiations were broken off.

Matters remained quiescent until October, and on the 27th of that month Dr. John Watts, having left Manchester and removed to London, was elected sub-treasurer. We had received more subscriptions

from Manchester than from any other place, and in that city Dr. Watts had been in every particular our most energetic supporter. We further hoisted on our banner the hornets' nest that we were preparing to build in the Inland Revenue. The Executive was instructed to continue the publication of the *Gazette*, and it re-appeared in the following month. The district secretaries were asked to continue their services. Mr. Milner-Gibson was requested to take the earliest opportunity to bring the Paper Duties again under the consideration of the House of Commons. Finally, an appeal was made in a letter to every newspaper, requesting assistance both pecuniary and personal, while those engaged in the trade were invited to inform the Association of individual grievances, so that the practicability of redress might be considered. Subscriptions had reduced our debt from £521 to £240. Among the earliest subscriptions was that of the Free Press Union, a body of working men who, on the repeal of the Newspaper Stamp, dissolved their society and sent us the funds, £3 5s., which they had in hand. Our Treasurer was ready to continue his advances. Our President and others were ready to make advances, if necessary. So we determined to resume our action energetically, and to meet, as heretofore, once a week.

On March 5, 1856, we reported to the Association that the repeal of the Stamp had already given rise to from 150 to 200 newspapers, and that the monopoly which confined the publication of daily papers to the metropolis was broken down.

The following comparative table of newspapers in 1854 and in 1856 was copied from Mitchell's Newspaper Directory, which, though compiled with great care, did not contain the names of all the new journals :—

NEWSPAPERS PUBLISHED IN THE BRITISH ISLES.

		1854.	1856.	Increase.
London Dailies	...	14	15	1
" Weeklies	...	87	93	6
" Others	...	38	43	5
England	...	264	379	115
Wales	...	10	19	9
Scotland	...	89	118	29
Ireland	...	110	113	3
		—	—	—
Total	...	612	780	168

The smallness of the increase in the number of London newspapers is remarkable, but easy to account for. In the country the fear of the law had suppressed the publication of news, and, except in large towns, there was no demand for local class publications. In London there were a number of class publications—registered as newspapers ; these gave as much news as their customers wanted,

stamped only as many copies as they wished to post, and were not interfered with. This is the place in which to contrast the number of newspapers published in 1895 with that in 1856, only six months after the repeal of the Stamp. We refer again to Mitchell's Directory which, published in 1846 at 6s. 6d., reduced its price in 1854 to a florin. In 1895 the price remains the same, but the contents are so enlarged that it not only finds room for an admirable catalogue of almost all the publications in the British Isles, but is a guide to the newspaper Press of the whole British Empire, and to the most important newspapers on the Continent of Europe. We extract the following from the number for 1895 :—

NEWSPAPERS.

		Daily.	Others.	Total.
London	...	28	428	456
England	...	124	1,218	1,342
Wales	...	7	91	98
Scotland	...	19	198	217
Ireland	...	20	148	168
Islands	...	3	20	23
Total	...	201	2,103	2,304

We were always told, but always refused to believe, that the removal of the Stamp Duty would never make newspapers more than one penny cheaper, and that no newspaper would ever be sold

at a lower price than a penny. We find however that—

Out of 201 daily papers 64 are published at a halfpenny.

” ” 1,847 publications 119 ” ” ” ”
The number of periodical works published in the
British Isles is then—

Newspapers	2,304
Publications not newspapers, weekly or monthly, &c....	1,847
" " " published quarterly	230
	<hr/>
	Total
	4,381

The existence of a paper-maker was made a burden to him by the regulations which were enacted, perhaps necessarily, for the prevention of fraud. In the Paper Duty Act of Queen Anne these regulations were, with a few exceptions, summed up in a proviso that the Commissioners for these duties should have the same jurisdiction as Commissioners of Excise. The final Act, that of 1839, a hundred and twenty-seven years later, 2 & 3 Victoria, cap. 23, lays down rules with a relentless severity, guarded by a lengthy and particular specification of every point. This prolixity we will endeavour to avoid in the following summary ; for none but a paper-maker would endure to read the text of the prohibitions to which the paper-maker had to submit :—

1. A paper-maker before commencing his manufacture must make a true and particular entry of every place in which he is to make anything, and the different parts must be distinguished, each by a separate letter or number.

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2. He must keep all these places and machines marked and numbered in correspondence with the description in the entry.

3. He must cause all paper to be tied in reams, half reams, or parcels, in wrappers on which a label has been fastened, and must immediately write or print upon each label a description of the contents. For *every* omission he must forfeit £10 and the paper.

4. When the paper is to be charged with duty he must write on each label the weight in pounds. For every omission he must forfeit £10 and the paper.

5. After the paper has been weighed and charged by the Officer of Excise, he shall not remove it from the place where it has been charged, unless it has been sooner re-weighed by the Officer, or he shall forfeit £50.

6. He must keep sufficient scales and weights and allow the Officers of Excise to use them. (The Board of Inland Revenue took on itself to forbid the use of improved weights and scales, even when these were permitted by other Government Departments.)

7. He must keep all paper which has been weighed and charged, separate from that which has not been weighed and charged, or forfeit £100.

8. He must enter in a book daily all the paper he sends out from his mill, or forfeit £200.

9. If he send out any paper not tied up in parcels or without a proper label he must forfeit £20 and the paper.

10. Every parcel weighing in a certain degree more or less than the weight written on it shall be forfeited.

11. He must send out no paper before it has been charged with duty. Penalty, £300 and the paper.

12. A pasteboard maker not being a paper-maker must use only duty-charged paper and which shall not have been used. Penalty £100 and forfeiture of materials and tools used.

13. Every paper-maker must submit to have an account taken every six weeks of the paper that has been charged to him, and he must pay the amount within six days. Penalty, double duty.

14. He must not carry on the business of a stationer at his mill, or within a mile of it. Penalty £200.

15. No stationer, printer, paper stainer, or pasteboard maker shall receive into his possession, and no other person shall receive from a mill, paper in less quantity than a ream, half-ream, or parcel in wrappers with labels. Penalty, to forfeit £100 and the paper.

16. Every person who, on opening a wrapper, shall not write across or otherwise deface the label, for every such label shall forfeit £10.

We omit a few penalties on actions for which a fraudulent intention is necessary.

The natural inference to be drawn from such penalties as the above, for offences which it would be almost impossible to avoid committing unintentionally, is that no one engaged in the manufacture of paper was supposed to have any scruple in defrauding the Revenue. But which is the justice and which is the thief ? Is it not a crime to forbid the manufacture of paper, or soap, or glass, to every one who will not also consent to act as an unsalaried tax-gatherer, and to be subjected to a treatment too severe even for the inhabitants of a jail ? And if these manufacturers had really descended so low in the scale as these regulations supposed them to have done, is not their degradation to be charged against this unjust mode of taxation ? It is satisfactory to find that society is rewarded whenever it abolishes any part of this iniquitous system ; a system which treated the industrial classes of society as if they were thieves and liars, and did what it could to make them so.

But no Chancellor of the Exchequer could avoid being influenced by the loud demand which, at the end of the Crimean War, sprang up from all people of substance for the abolition of the Income Tax, or, at any rate, for that of the war ninepence. We did, indeed, a few years later, carry a resolution in the St. Pancras Vestry Hall that the Income Tax should be retained at tenpence in the pound in order that the Paper Duty might be repealed, but the general opinion, led by a city alderman, was that sevenpence in the pound was the highest amount that could be endured in time of peace.

Our old supporters in the Press ranged themselves in favour of the repeal of the Paper Duty. The repeal of the Stamp had created in London a new journal, *The Morning and Evening Star*, an organ of the Manchester School, which maintained not only that the Paper Duty should be repealed, but that the percentage of the Income Tax should not be reduced, so that a great reduction might be made of indirect taxation.

On Wednesday, the 4th of February, a deputation from the Association, introduced by Mr. Milner-Gibson, waited on the Chancellor of the Exchequer in Downing Street to urge on him the repeal of the excise on paper. We came away from Downing Street not much cheered by any expectations from

Sir George Lewis. He had been courteous and business-like, but seemed rather to wish to find justifications for retaining the tax than reasons for repealing it. He dwelt on the question of who paid the duty, unmindful of the injury to the public service, and forgetful that no one is so much injured by a tax as those who do not pay it because it so increases the price that they cannot purchase the taxed article. We could flatter ourselves, however, that we had laid before him a clear exposition of our case. The address reminded him that the Paper Duty was the one remaining excise, with the exception of those on intoxicating liquors and their raw materials. Its abolition had been recommended by Sir Henry Parnell's Commission so far back as 1835, and both Mr. Gladstone and Mr. Disraeli had advocated it. We pointed out that raw material was not wanting, and yet in the United States the amount used was three times as much per head as in England. The damage done to the trade was best shown by the alteration in the amount of paper produced as compared with the increase and relaxation of the duty. Thus in 1839 an addition of three-tenths of a farthing in the pound had caused a possible decrease of 340 mills or nearly 50 per cent. We did not profess to have the exact figures, but the duty, at any rate, pressed with crushing severity on

the small capitalist. As to its malign influence as a tax on Knowledge we quoted a passage from Charles Knight's "Struggles of a Book."

"Upon a tolerably accurate calculation, I have, from my own unaided resources, expended, during the last twenty years, eighty thousand pounds upon copyright and editorial labour. During the same period I have paid fifty thousand pounds paper duty, which sum has become a double charge to me by the inevitable operation of a tax upon the raw material."

The inequalities in the tax next came in for consideration. The tax on paper used in packing was sometimes a considerable item, and we could not see why paper exported as wrappers for goods should not receive a drawback as well as paper exported separately. The private maker of envelopes had to pay a duty on the waste from which an envelope maker who was a mill-owner stood exempt. This waste was worth £19 per ton and the tax £14 14s. Finally we defied the Chancellor of the Exchequer to define the difference between paper and pasteboard.

"We are prepared to show that on Florentine buttons made at the mill, of what is commonly considered brown paper, no duty is paid, while the very same substance, if it leave the mill in sheets, or if, though made into buttons it be covered with white paper, is charged with duty, and must therefore be supposed to be paper. We should like to be informed on the best authority, whether that which is taxable paper or mill-board when it is a foot square, ceases to be so by being cut

into discs ; and if so, how the covering of these discs with white re-invests them with the character of paper.

"A similar mystery exists in regard to pasteboard. The Act requires that the pasteboard maker, not being a mill-owner, shall weigh his paper in the presence of an exciseman, and shall, when his pasteboard is made, pay a duty on the increased weight. We are informed that by some process not generally understood, the addition of the paste actually diminishes the weight of the paper ; and that in Birmingham there is only one pasteboard maker with whom this is not the case, and that all the others consequently escape payment of the duty."

Alderman Baldwin, of Birmingham, substantiated this statement from his own experience of 40 years' standing. He showed that out of his annual profits he had to sacrifice three-fifths for excise duty alone. He gave instances to show that there was a positive loss of 20 per cent. on every cwt. of common paper exported from the country. He touched on the irregularities of the duty as instanced by the *papier-mâché* trade. A sample of the common pulp material, without paste, paid no duty at all. A superior article, made by pasting sheets together, had to pay a duty varying from £20 to £22 a ton. In reply to a question from the Chancellor of the Exchequer, he expressed his belief that 30 per cent. of the price of books was due to the tax, and that, if the duty were repealed, the penny papers would either lower their price or give a better article. Mr. Rawlins took up the point of the evasion of the

duty, and mentioned the case of a manufacturer in York who had defrauded the Revenue for years. But the last word was the Chancellor's, and it was to the effect that the moment was most unfavourable for entertaining a project calculated to diminish the Revenue.

On 25th of February, 1857, we again convened a crowded meeting of our friends and supporters at St. Martin's Hall. Sir Joseph Paxton, of Crystal Palace celebrity, presided. The meeting was addressed by Dr. Epps, Mr. Milner-Gibson, Mr. Herbert Ingram, M.P., and Serjeant Parry. Dr. Watts gave one of those lucid exposures of the Paper Duty which henceforth formed the most interesting part of our meetings. On this occasion he gave a calculation of the probable effects of the repeal upon the Revenue. He calculated that it would set at liberty a million of money per annum, now paid in duty, and half a million invested in paper extra. This new fund, if turned over twice a year, would give employment to 57,692 workmen, who, as heads of families, would represent 230,768 individuals. The repeal, as counterbalanced by extra imports and extra Customs and Excise duties, would not, even in the first year, be a total loss to the Government. It would be made good in the third year.

But now our course received a set back. In March Mr. Cobden aimed a hostile motion against Lord Palmerston's Government, censuring the hostilities begun at Costa against the Chinese. Parliament was promptly dissolved. During the election we circulated an Address denouncing the war, and demanding the immediate repeal of the Paper Duty. It had little effect, however, for Mr. Cobden was unseated for the West Riding, and remained out of Parliament until two years later he was returned for Rochdale. Mr. Milner-Gibson was defeated at Manchester, but, in the following December, he was elected for Ashton-under-Lyne.

We entered into negotiation with Mr. Ayrton to supply in Parliament the place of Mr. Milner-Gibson, and on the 4th of June registered an intimation that he would bring forward the Paper Duty in Committee of Supply. We, however, entirely agreed in the discretion which prevented him from fulfilling his intention, and we made up our minds that the time was still distant when we might hope for another Parliamentary triumph. This was not the first time that our Parliamentary action had been arrested.

Public opinion in Parliament waxes and wanes, and sometimes dies away; but the salaried tax-gatherer is always at hand ready to worry the

unsalaried tax-gatherer, or to be worried by him whenever this last feels that he is aggrieved and has some judicious agitators at his back. Immediately on the repeal of the Stamp we had suggested the propriety of building a hornets' nest in Somerset House. We had ascertained that there were several drawbacks on the Paper Duty not contemplated by any Act of Parliament, but which had been granted by the Treasury for paper used in manufactures. One of these drawbacks was for the cards used in the Jacquard loom ; the reason being that the duty was injurious to the trade. For no better reason were Florentine buttons allowed to be made in the paper mill and exempted from duty.

As a tax on the paper used in any trade or manufacture must to some extent injure it, it might be possible, under a series of exemptions, to break down the duty altogether. In commencing our operations, however, we pitched upon what really was an exceptional, though not an unique case ; one in which the regulations of the Excise created a very unfair competition. Towards the end of 1856 we succeeded in getting some persons engaged in trades in which paper was used to enter upon the sort of architecture we had planned. The first of these who put himself at our disposal started with memorials to the Board of Inland Revenue, then

finding there the everlasting No, he appealed to the Commissioners of the Treasury. This was Mr. John Scott, envelope maker, of Charlotte Street, Blackfriars Road. His complaint was that, whereas he had to pay a duty of £14 14s. a ton on his waste paper, which was worth £19 per ton for the purpose of being remade into paper, an envelope maker who was also a mill-owner stood exempt. He asked for a drawback on the waste of his envelopes, or, failing this, that the Board should be called upon to explain why such a drawback would lead to a fraud on the revenue. The Treasury made a threefold reply—(1) that the law made no provision for the drawback requested by Mr. Scott; (2) that well-made envelopes were cut before they were charged, and were, therefore, not liable to the duty on waste; (3) that the revenue was not exposed to risk by this advantage enjoyed by the mill-owning envelope maker. As he acutely remarked, the first of these statements was made in his memorial and the second implied in it, but that did not remedy his grievance. On October 28, 1857, however, the Board of Inland Revenue issued a general order, admitting the cuttings of envelopes to drawback under conditions satisfactory to both parties. Amazingly enough, this correspondence was published in the Second Report of the Commissioners

of Inland Revenue as a specimen of the facility with which they adapted their regulations to the wants of the trade. "There is scarcely a duty," they flattered themselves, "in the collection of which our interference is so little felt."

The case of the waste cuttings of writing paper is, so far as fairness goes, exactly the same as that of the waste cuttings from envelopes. But when the exemption of waste cuttings of writing paper was demanded, this was found to be not practicable. Messrs. Parkins and Gotto memorialised the Treasury in vain, though they asked that the Board of Inland Revenue should be called upon to explain the difference between the two kinds of waste cuttings. There came the quibbling reply that the drawback on the waste of envelopes had been allowed for special reasons which did not apply to the waste cuttings of writing paper. The real reason, as Messrs. Parkins and Gotto proved from statements in the House, was that the Treasury were afraid that writing paper would afford the Excise officers no means of judging whether the waste was taken from paper in consumption. They pointed out that—

"There is no difficulty in discriminating the cuttings of writing paper from those of any other paper. Writing paper is used for scarcely any secondary purpose except the manufacture of account books and copybooks, and the greater part of these are ruled, while the rest are in covers, whose cuttings

must be intermixed with those of the writing paper, at once furnishing the means of detection. The danger of fraud is therefore very small."

In any case the Treasury ought to protect them from unfair competition. The Treasury, however, took refuge in an embarrassed silence, and Messrs. Parkins and Gotto could not extract another syllable from them.

It is essential to a just comprehension of the case that we should note the inconsistency of the conduct, and, still more, of the language, of the Board of Inland Revenue. But it is still more important that we should recollect that the cause of this inconsistency lay not in the character or in the capacity of the officers, but in the nature of the system of taxation which they had to administer.

Every Excise duty is essentially unjust, because there is no ratio between the earnings of the victim and the sum he has to pay to the State for permission to follow his calling. The fault of the Board which was displayed most prominently was that, while it sometimes insisted on enforcing the law without being able to give reasons for its severity, it gave way at other times in some single case, and then refused indulgence in some other case which presented no dissimilarity which any indifferent person could appreciate. On the other hand, it

must be recollected that in all the controversies of our Association with the Board the objects of the two sides were absolutely opposed. The object of the Board was to defend the Duties on Paper, Stamps, and Advertisements, against private individuals ; our object was to induce Parliament to abolish these duties ; moreover, in order to do this, we defended those who broke the law, and the argument to which we appealed was that every case the Board prosecuted was like some case which they had allowed to exist unprosecuted, that we could not suppose the Board would have permitted a breach of legality, and that therefore the subsequent prosecutions must have been illegal. When this was denied, it was easy for us to take the other line, and demand the prosecution of those who had, we found, been treated with a criminal indulgence. Thus we had two strings to our bow and the Inland Revenue had not one.

Besides, the Board was at the mercy of any subordinate officer whose hasty zeal led him to issue a threat to enforce the law. Thus the terror which the Board caused to every publisher lest he should be punished for some (perhaps unintentioned) violation of rules was retorted against the Board and its unfortunate solicitor by complaints in Parliament which accused them of severities which

they had threatened but had never intended to enforce.

If our object had been not to destroy the Taxes on Knowledge but to make them durable, we should have recommended the reduction of the Advertisement Duty to sixpence, the ignoring of the first clause in the schedule defining a newspaper so as to free all monthly publications, and a cheap postage for printed matter. As to the Paper Duty, instead of giving a drawback on waste cuttings, we should have allowed all sorts of printing and manufactures to be carried on in a paper mill, and, if anybody outside the mill asked for a drawback on his waste, we should have advised a general order to be issued pointing out that those who, for the sake of providing the public revenue, submitted themselves to the necessity of working under Government control, made a return to the community more than sufficient to compensate for the small advantage they had over those whose proceedings were free from all Government surveillance.

Mr. Scott did not inform the Board that he was acting under our advice, but when we published the correspondence the Board must have made the discovery. Perhaps this accounts for their not being able to see how exactly similar the case of Messrs. Parkins and Gotto was to that of Mr. Scott.

Several other applications for drawbacks were made, but they had only the justification of similarity with existing drawbacks, without that of unfair competition, which proved so successful in the case of the makers of envelopes, and they did not seek our assistance in the drawing up of their cases, but they helped to build up the hornets' nest in Somerset House.

The Security System, deprived of all meaning by the repeal of the Stamp, might have been left to die a natural death. Unfortunately for themselves, however, the Board, after Messrs. Gibson and Bright had been safely ejected from Manchester, issued a circular to the proprietors of unstamped newspapers, warning them that they had still to obey the requirements as to registration. The greater number hastened to comply with the requirements of the Board, though Mr. W. A. Vincent of the *Walsall Guardian* expressed his opinion that the form was "frivolous and vexatious, and of no earthly use." A few gave up publishing at once, among them being Mr. William Tomlinson, of the *Newark Advertiser*, who declined to ask any persons to be his bondsmen, as, should any one ask the same favour in return, he would most certainly refuse it.

A few publishers applied to us for advice, and we at once endeavoured to find some publisher who

would try the question in the Court of Exchequer. Of course this involved a considerable demand on our funds, but the annoyance to the enemy of having to authorise and to conduct a prosecution of a newspaper which had never given any offence by its contents, and a report of whose trial would be published in all London, and in many provincial newspapers, was worth more to us than we could have obtained by an equal expenditure in any other direction.

Some weeks afterwards a Parliamentary return, published on the motion of Mr. Ayrton, gave us some interesting information. It appeared that Mr. Humphrey Brown, M.P. for Tewkesbury, but better known for his unfortunate connection with the British Bank, had been scandalised by the non-registration of newspapers, and had laid an information against the *Joint Stock Companies' Journal* and the *Tewkesbury Weekly Record*. He was informed that a case had been for a considerable time under the consideration of the Law officers of the Crown. We naturally wished to see in what terms they had expressed their opinion. Mr. Ayrton accordingly requested the Chancellor of the Exchequer to produce them, but he was put off with the usual excuse that they were confidential in character. Why, Mr. Ayrton wanted to know, were newspapers harassed,

while pamphlets remained exempt ? Mr. Holyoake, on his own account, had endeavoured to elicit similar information from Mr. Timm. He forwarded a pamphlet entitled "Abstract of the Laws affecting the Condition of Women," and wished to know if he incurred any liability by its publication. Mr. Timm was at a loss to know why such a question had been addressed to him. Mr. Holyoake thereupon applied for enlightenment to the Board, expressing his surprise at Mr. Timm's refusal to answer, and setting forth the law as he understood it. The Board replied, through Mr. Keogh, that much of Mr. Holyoake's letter was irrelevant, and "it is therefore inferred that you merely desire to engage this Board in a discussion into which, as no advantage can arrive from it, they decline to enter." Mr. Holyoake indignantly denied this accusation ; his inquiry was what it professed to be.

" If you enforce the Act in question against pamphlets, you set up a new practice, to which there will be hostility on the part of the public, and, as I conceive, on just grounds. If you do not enforce it, while you enforce the very same section of the same Act against unstamped newspapers, you set up the authority of your Honourable Board above the law of the land."

The Board replied that if his pamphlets were published periodically, and came within the description of the schedule to the 6 & 7 William IV.

cap. 76, they ought to be registered. But that was not Mr. Holyoake's point ; were the provisions of 60 George III. cap. 9, sec. 8, to be enforced for the first time ? The Board could not say if any given pamphlet was liable until they had seen it, but they had no hesitation in saying that they did not intend to depart from the existing practice with regard to pamphlets. When Mr. Holyoake actually forwarded his pamphlets he received no reply !

It was now evident that the Resolution that the newspaper law was ill defined and unequally enforced, supported beforehand as it had been by the opinion expressed to us by Lord Derby that it ought to be simple and that it ought to be enforced —a Resolution passed unanimously by the House of Commons—was in abeyance. Sir George Lewis, indeed, when Mr. Disraeli had supported the proposal to adjourn the Newspaper Bill till after the Budget, challenged him to rescind Mr. Milner-Gibson's Resolution. But though Sir George Lewis insisted on the repeal of the compulsory Stamp, and gave cheap postage to any printed matter, he left the rest of the newspaper law as he found it. It was as doubtful as ever whether a paper published oftener than once a month would be considered a newspaper and compelled to register and give security. During the debates on the Newspaper

Bill, Sir George Lewis had appeared willing to leave the demand for Security to be enforced only on those who demanded to be supplied with the stamp impressed on their paper, but after the Bill was passed the Law officers saddled the Board of Inland Revenue with the duty of carrying on the old system without the satisfaction of obtaining any money for the revenue, or the facility they had formerly enjoyed for carrying out the necessary espionage. The publications of all kinds which had formerly been exempted from the stamp had made it a point both of prudence and of honour to pay the Advertisement Duty. To demand that a printer should send a copy of every untaxed newspaper he published to a tax office was to attempt to establish a spy system of a very irritating kind. The Excise officers could not have liked it. While Sir George Lewis was altering Mr. Gladstone's simple and excellent Bill, he was once overheard to ask Mr. Timm whether he really wished the provisions about newspapers to be abolished. "Yes," replied the Solicitor of Inland Revenue emphatically, "sweep it all away." But the Chancellor would not.

Now when the registration and security no longer protect the revenue, the Law officers insist that they shall still be enforced by the Revenue officers;

and to show that this survival is not caused by any respect for the authority of an Act of Parliament, they advise the enforcement of Security only against newspapers. The Law officers did this under the protection of the Chancellor of the Exchequer, who would not allow either case or opinion to be published. The Excise officers had to run the gauntlet of all the aspiring printers and publishers in the kingdom, some of whom were members of our committee and quite ready for the fight.

Mr. Timm was quite paralysed when Mr. Holyoake asked him whether he incurred any liability by publishing a pamphlet, price three-pence, entitled "Abstract of the Laws affecting the Condition of Women." The laws affecting the conditions of women are matters of Church and State, matters which it was not lawful to publish at a lower price than sixpence without having entered into a bond of £400 to the Crown, backed by two sufficient securities.

It had been well established that it had been the practice of the Inland Revenue not to require the Security from any publication from which they did not require Stamp Duty. The order issued under the advice of the Law officers was therefore an order for a novel practice. How was the publisher of an illegal pamphlet to know that he was safe?

Why could not Mr. Timm say, as Mr. Keogh said at last, in the eighth letter of the series, "We have no hesitation in saying that we do not intend to depart from the existing practice with regard to pamphlets"?

Under Section 13 of 60 Geo. III. cap 9, Mr. Holyoake *was* liable to a fine of £100 for not having taken a copy of this pamphlet to Somerset House. Had he done so, and had the proper officer there refused to receive or to pay for it on the ground of the pamphlet not being within the true intent of the Act, he might have required him to give him a certificate which would exonerate him from any penalty for not giving it in.

Mr. Timm might have referred Mr. Holyoake to this, the 14th Section of the Securities Act. But Mr. Timm never seems to have devoted to the study of this Act the assiduity which such a work of elaborately artistic legislation deserved from those who were appointed to be its ministering priests. Of course it suited our purpose that Mr. Holyoake should have the opportunity of engaging with the Board in a correspondence which displayed to the world their inconsistencies and illegality. But it was really they who dragged him into correspondence. Why did they not answer his question? If they had, what rejoinder could he possibly have

made? When they *did* answer he did not cease writing, but the question he asked had no longer any reference to his personal liability, which was his justification for commencing the correspondence.

When, a little later, a similar question to Mr. Holyoake's was put to Mr. Timm, he found no difficulty in dealing with it. Messrs. Judd and Glass, of New Bridge Street, when they forwarded a pamphlet, were informed that it was not one for which security was required from the printer or publisher.

It does seem rather cruel on our part to have censured the Board for their thirty-eight years' abstinence from the enforcement against pamphlets of a law which we held to be unjust and impolitic. But one of the swiftest arrows in our quiver was the pointing out of the contrast between the laws in the Statute Book and the practice of the Inland Revenue. Besides, *if* the Security System were a necessary protection against newspapers, it must have been much more necessary against pamphlets. When a newspaper libelled any man it was possible to compel an apology to be published in the same paper, so that it would be read by everybody who had read the libel. A pamphlet, now that any printed matter might be posted at a penny for 4 oz., might be sent broadcast, and, if damages

were given in an action, there was no security that the contradiction or the conviction would reach the eyes of those to whom the pamphlet might have been addressed in a careless wholesale issue or in a malicious and careful selection.

If the Board of Inland Revenue was exposed to ridicule for its continuation of a perennial exemption of pamphlets, it suffered a much more painful exposure when it exempted from the security and registration laws, on the pretence that it was not a newspaper, a weekly paper published at one penny containing news, intelligence, and occurrences, constantly discussing matters in Church and State, and attributing to the Prime Minister a treasonable connection with a foreign Power.

The paper in question was known by the title of the *Free Press*. The *Sheffield Free Press* had been for some years the property of Mr. Isaac Ironside, who having become convinced of the importance of the views of Mr. David Urquhart respecting the treasonable character of Lord Palmerston's diplomacy, had devoted a considerable part of his paper to the exposition of these views. When the Stamp was repealed, he published this part of the paper separately, under the title of the *Free Press*, omitting the word "Sheffield." To this paper I was a contributor. In August, 1856, it was removed

to London and published in quarto. I was appointed editor and manager. I continued to be a contributor and either editor or sub-editor till it ceased in January, 1877.

Securities had been entered for the paper at Sheffield. These ceased to be operative as regarded the paper when published in London. The printer received a notice from Somerset House and, of course, communicated it to me. I wrote back to request that all future communications might be made to Messrs. Ashurst and Morris. I received no further notice. I learnt afterwards that the subordinate officer who had sent the notice had been rebuked for his officiousness.

When the circular was issued, publishers began to write to me. I sent them copies of the *Free Press* and told them to send them to Mr. Timm and ask him why he did not compel the *Free Press* to register and give security. The result was a good deal of interesting correspondence. Thus when Mr. Timm informed Messrs. Ashurst and Morris that the Board was about to begin proceedings against Mr. John Heap of the *Bury Times* for not having given the necessary securities, they asked if the *Free Press*, which was calumniating the Prime Minister, had given security against libel. Mr. Timm replied that the *Free Press* had nothing

whatever to do with the case of their client, and that he declined to enter into a discussion upon it. Messrs. Ashurst and Morris retorted that on further reflection Mr. Timm ought to see the justice of putting the proprietors of newspapers on an equal footing. The law ought to be enforced against all or none. Mr. Timm having taken refuge in silence, Mr. Ayrton elicited from the Chancellor of the Exchequer that the *Free Press* was to be left alone, because it was not considered to be a newspaper. Yet it contained "news, intelligence, or occurrences," and was published at intervals not exceeding twenty-six days.

The Solicitor of Inland Revenue did not monopolise the correspondence respecting the exemption of the *Free Press*. The Secretary to the Board enjoyed a share of it. Thus, Messrs. Percy and Crow, of the *Dunstable Reformer*, on receiving an order to forward to the Stamp Office a copy of their publication, demurred on the ground that, if the *Free Press* was not a newspaper, theirs was still less so. After five weeks' reflection, Mr. Timm sent the majestic reply that the Board would deal with the publication called the *Free Press* "as to them shall seem meet." Again Mr. Dare, of the *Western Mercury*, on being challenged by the Board, produced his copy of the *Free Press*. Mr. Timm now

resorted to quite a new argument. The *Free Press* was not a newspaper when the Chancellor of the Exchequer alluded to it, but it might have since become one. In reply Mr. Dare forwarded him a volume of the *Free Press*, and pointed out that it contained parliamentary reports, reports of public meetings, and despatches. He finally requested that further communications might be addressed through Messrs. Ashurst and Morris. Mr. Timm, however, who only liked to have one case on his hands at a time, left him alone. The correspondence was published in the *Free Press* with a scathing article by Mr. Urquhart. The prosecution of the *Free Press* would have put him to inconvenience and perhaps involved him in expense; but he never required me to report to him that I was advising everybody that was called on to give security to justify himself by the example of the *Free Press*. The trial of the *Bury Times* took place before the Court of Exchequer on November 28, 1857. In spite of Mr. Serjeant Parry's eloquent defence, in the course of which he called the Chancellor of the Exchequer as a witness, the Chief Baron summed up against Mr. Heap. The question of caprice on the part of the Board did not come, said he, before the jury at all. They virtually found a verdict for the Crown, whereupon Mr. Heap registered the

Bury Times, and entered into recognisances for it. The penalties were remitted, and when Lord Derby and Mr. Disraeli came into office in 1858, they remitted the payment of the Government costs. Mr. Heap's own costs, of course, were paid by our Association.

On the same day as the trial of the *Bury Times*, the case of the Queen *versus* Barry was decided in the Court of Exchequer by Baron Bramwell. Mr. Barry had invented a process for making skins into pulp and then pressing them into sheets of parchment. The Inland Revenue said that this was paper, and demanded the duty. Baron Bramwell decided, first, that it was a question of law, and consequently that it must not be put to the jury. Then he decided that in law pulp parchment *was* paper, and, therefore, liable to the duty. But he added that both these decisions were liable to appeal. The chief argument against pulp parchment being paper was that it was parchment, which was understood to be an animal, while paper was a vegetable, substance. The Paper Duty Act, 2 & 3 Victoria, cap. 23, sec. 66, was not so much a definition of what paper is, as a refusal to give any definition. It enacted that all paper was paper "of whatever materials made" and "however manufactured." The Inland Revenue, therefore, if protected by the

Court of Exchequer, could have its own way and extend the Duty at pleasure. Under such a description it would have been difficult to prove that anything was not paper, if it could be written upon, or made into a box, or used to wrap up parcels, or to roof a house or a shed.

This unusual and rapacious proceeding at Somerset House made us somewhat indignant, but it was not our policy to restrict the proceedings of the Inland Revenue.

We set about considering what new articles might be subjected to the tax, so as to augment its unpopularity. But it was some time before we took any steps in that direction.

CHAPTER XV

THE HOUSE OF COMMONS CONDEMN THE PAPER DUTY

THE year 1857 had brought us much trouble and little profit. The only thing we had tried to obtain, and had secured, was the drawback on the waste cuttings of envelopes. This was a gain to us ; not that it relieved any of the printers and publishers in whose welfare we were interested, but because it led the Inland Revenue into a course of proceeding in which they would be pretty sure to stop when the next step was proposed to them, thus strengthening our case for the total exemption from duty of every sort of paper by the repeal of the tax. If 1857 gave us the drawback on the waste cuttings of envelopes, 1858 engaged the Inland Revenue and the Treasury in a correspondence in which they refused a drawback on the waste cuttings of writing paper, which they persisted in refusing.

In the Court of Exchequer we were defeated, as a

matter of course, in our defence of the *Bury Times*; but the refusal of the Treasury, through its real head, the Chancellor of the Exchequer, to permit the prosecution of so glaring a violation of the newspaper laws as that of the *Free Press*, must have been a severe blow to the activity of the Board of Inland Revenue, and one which they had certainly not deserved from the Government, since, while on the one hand they had expounded the law (so far as newspapers were concerned) to all who inquired about it, they had not enforced it till distinctly told by the Law officers of the Crown that this was their duty.

One remarkable peculiarity of this conjuncture was that although the special object of the 60 Geo. III. cap. 9 was to enable the Government to suppress what they called sedition, without having to ask a jury whether it *was* sedition, the contents of the *Free Press* were a constant challenge to a prosecution for sedition, and yet those means of suppressing it were not resorted to, any more than was a prosecution for sedition.

It is true that they could not have been employed with success, for the registration and security would have been submitted to by the *Free Press* had they been made necessary to its continuance.

In fact, the methods of the school of Lord

Castlereagh were much better adapted to deter men from engaging in dangerous publications than to suppress them after they were once commenced. "Eat your pudding, slave, and hold your tongue," did very well with the usual run of men ; but when any man refused to hold his tongue it was no easy matter to compel him to silence. A man could indeed be allowed to rot in prison for selling somebody else's unstamped newspaper, but if in his own unstamped newspaper he had anything to say, it was a losing game to attempt to suppress him. It was Sir George Lewis who, by throwing away Mr. Gladstone's simple plan of repealing the old newspaper laws and enacting no new ones, had brought about this turmoil. We felt that the events of the trial were not very triumphant for him; but the end of the year left him still Chancellor of the Exchequer, and one to whom we could scarcely look for any progress towards a repeal of the still remaining laws against knowledge.

There is no Minister of the Crown who can more easily and effectually give the cold shoulder to any improvement than the Chancellor of the Exchequer. And the greater the number of oppressive taxes, the greater the ease with which he can retain any tax he does not wish to repeal. For when you have made out a strong case against some tax, he can always

bring forward another tax quite bad enough to be put in comparison with the one you wish to get rid of. Sir George Lewis had continued his protection to the newspaper laws even after they had ceased to secure a single farthing to the State.

The defeat of Lord Palmerston's Government (February 19, 1858) on Mr. Milner-Gibson's amendment to the Conspiracy to Murder Bill rather pleased us than otherwise. We were not sorry to try our swords against foes who had at least the charm of novelty. Manchester, too, was full of enthusiasm for the triumph of its old member over the Minister who had been the cause of his ejection from Parliament the year before. The enthusiasm took the shape of a meeting in the Assembly Room of the Free Trade Hall at Manchester to promote the repeal of the Taxes on Knowledge, with Mr. George Wilson, the chairman of the Anti-Corn Law League, presiding. Mr. Milner-Gibson made a most stirring speech, in which he passed the history of the Paper Duty under review; and pledged himself not to rest until he had brought about its total and unconditional repeal.

On April 15th, Mr. Milner-Gibson introduced a deputation from our Association, accompanied by one from the Yorkshire paper-makers and several

members of Parliament, to Lord Derby. The usual addresses were read, setting forth the iniquities of the system, and then the Prime Minister made reply. We had no reason to complain of his tone ; he was frank and conciliatory. He admitted that the tax was open to grave objections both in principle and detail, and, but for the exigencies of the revenue, he should favour its repeal. The Chancellor of the Exchequer, however, could not afford to sacrifice over £1,000,000, and we must wait until the Conservative Government had reduced the expenditure. He further pointed out that since 1838 the amount of paper annually produced had nearly doubled, and argued thence that the duty was not so very obstructive after all. He forgot, however, that in 1836 the duty was reduced one-half, and that a repeal would, of course, have a greater effect in fostering the manufacture than a reduction. The ruin of small paper mills was owing to our "high state of civilisation," which promoted the growth of large capital. But could he have discoverd an untaxed manufacture in which, while the amount produced annually had doubled, the number of manufactories had been diminished ?

Mr. Milner-Gibson's great opportunity came during the debates on the Budget. The financial statement of Mr. Disraeli was made on June 19th.

He harangued the House on the importance of preparing for the abolition of the Income Tax, an abolition for the desirability of which he was able to quote the opinion of Mr. Gladstone. He reduced it from sevenpence to fivepence in the pound, raised the duties on Irish spirits, and showed his impartiality by leaving alike undisturbed the duty on paper and the duty on hops ; the latter remarkable for the manner in which it was assessed, being such that an over plentiful crop was calculated to ruin the hop-grower, whose duty was charged, not according to the price but the weight of his crop. Mr. Disraeli's Budget, as we remarked in our *Gazette*, was but the complement of Lord Derby's speech. Mr. Milner-Gibson, therefore, upon going into Committee of Supply on the Education Estimates, moved :—

“ 1. That it is the opinion of this House that the maintenance of the Excise on Paper as a permanent source of revenue would be impolitic.

“ 2. That such financial arrangements ought to be made as will enable Parliament to dispense with that tax.”

He excused himself for not bringing forward his proposition as a substantive motion on the ground that it was essentially an educational question. He claimed Mr. Disraeli and Mr. Gladstone as in its favour, and asked the House to observe that he did

not wish to upset the financial arrangements for the present year, but merely to obtain a contradiction of the statement that the Paper Duty was in itself a good source of taxation. Sir George Lewis objected that the House ought not to bind itself by an abstract proposition to the reduction of a particular tax. His somewhat severe doctrine implies not only that there can be no pre-knowledge, but that there can be no science in taxation. In pressing for the repeal of the Paper Duty Mr. Milner-Gibson and all the leaders of his school relied on tried principles of political economy. They did not demand that the paper-maker should be exempted from the Income Tax, or from the House Tax, or from the parochial rates ; they asked only that he should not be required to collect from his customers a tax for the State.

Mr. Disraeli's position was that of the guardian of the public purse. He looked upon the tax on paper as one of those taxes which, when a favourable opportunity arose, he would gladly see erased from our fiscal system ; as well in a commercial as in a moral, literary and educational point of view, he would be glad if he could feel it his duty to propose the remission of the tax. But Mr. Milner-Gibson asked too much. Mr. Disraeli agreed with him "that the maintenance of the Excise on Paper as

a permanent source of revenue would be impolitic, although he did not see the use of pressing such a declaration on the House. He could agree "that such financial arrangements ought to be made as will enable Parliament to dispense with that tax." Mr. Milner-Gibson consented to withdraw the second part of his resolution, and the first part was accordingly agreed to without a division. The condemnation of the Paper Duty by the House of Commons had not the appearance of a triumph for our cause, but it placed it in the position of being sure to triumph if those who had it in charge persisted in the course which they had adopted.

Among those who for some years had carried on a quiet agitation against the Advertisement and Paper Duties, and especially against the Advertisement Tax as being so unimportant to the revenue, the most persevering and one of the most disinterested was John Francis, the publisher of the *Athenæum*. He had had the satisfaction of seeing his pet hatred, the Advertisement Duty, the first of the three taxes to break down. The *Athenæum* had from the first supported our movement against the Stamp, but our political method was rather too aggressive to be pleasant to his feelings. The *Athenæum*, though no advocate of privilege, was, as a matter of fact, one of the

privileged papers. It stamped only for the post, and its variety of information was such as to make it a great deal more like a newspaper than the *Spectator* of the year 1712. It did our cause an immense and a willing service by thus displaying the unfairness of the Government. Its publisher could scarcely be expected to join us in calling on the Attorney-General to prosecute him. Now that all this was past and gone, Mr. Francis offered himself to bring into the cause a very large class of persons who were interested in getting rid of a tax which did so much mischief both to literature and to trade, and to weld them into a body to act together.

A grand meeting of our Association was accordingly held at Fendall's Hotel on the 24th of June, at which Mr. Joseph Cook, M.P., moved, and Mr. John Francis seconded, a resolution instructing the Committee to take measures for obtaining a conference with the representatives of the London Press. We met at Peele's Coffee-house under the presidency of Mr. Milner-Gibson. After Mr. Francis had urged those present to stand to their purpose, and the repeal of the Paper Duty would be a question of a very few months, two resolutions were passed. The first, moved by Mr. John Cassell and seconded by Mr. W. Clowes, requested the

Newspaper Press to make a vigorous effort to obtain the repeal of the Paper Duty in the ensuing session. Mr. Fowler of the *Standard* and Mr. Samuel Lucas of the *Star* moved for the appointment of a committee to carry out that design, and to co-operate with the Association working for the repeal of the Paper Duty. Their exertions were by no means confined to London; a deputation visited Edinburgh and Dublin, and the result was an active association in each of these places. An association was also formed at Birmingham to protest against the tax as injurious to the trade of the town. There were popular gatherings, such as visits to Mr. Houghton's process for the conversion of flax refuse into half-stuff, and Mr. John Cassell delivered a lecture at Birmingham. Finally a canvass for Parliamentary support produced the names of 101 members of Parliament as vice-presidents, of whom only 31 had already voted for the repeal.

At our Annual Meeting, held on February 2nd, Mr. Milner-Gibson boldly declared that "to pass resolutions and then to ignore them was to bring Parliamentary Government into contempt." Lord Derby, when interviewed on the 11th by a very strong deputation from the Association for the Repeal of the Taxes on Knowledge, the Society of the Representatives of the London Periodical Press,

and the kindred associations in Scotland and Ireland, was far from endorsing that sentiment. He adhered to his old position that, though the tax was objectionable, the revenue could not afford to dispense with £1,000,000. But he did not venture to question the accuracy of those who told him that the repeal of the tax would improve the revenue ultimately. If, therefore, the House could be induced to pass a second resolution still further condemning it, we did not anticipate that Lord Derby would provoke a contest with the popular branch of the legislature. Pending that event, we did not relax our efforts. Public attention was called once more to the Security System by the republication of a letter we had addressed in 1855 to the Attorney-General. In a letter to the Solicitor-General, Sir Hugh Cairns, we reminded him that he had rendered himself liable to penalties amounting to £120 by republishing his speech on the Government of India in pamphlet form. We called his attention to Sierra Leone, where, after Colonel Hill, the Governor, had introduced the Security System for the purpose of suppressing the *New Era*, a paper that was obnoxious to him, his advances were, at our instigation, repealed by an Order in Council. Finally, we requested the Solicitor-General to give his support to Mr. Ayrton, who had promised

to bring in a Bill to repeal the whole of those obsolete and anomalous regulations.

Mr. Ayrton's Bill passed the House of Commons, but he was not able in 1859 to persuade any peer to introduce it into the House of Lords. It was not till 1869 that the Bill, with some slight alterations, became law. The difficulty of obtaining the repeal of obnoxious and nearly obsolete statutes seemed to be increased rather than diminished when there was no payment of a tax involved. The Inland Revenue officers were not very earnest when their proper duty, the collection of the revenue, was not concerned, and, so long as they did not prosecute, most people were neglectful of what appeared to be only a theoretic grievance. We certainly produced very little effect by an appeal to the retiring Home Secretary, Mr. Sotheran Estcourt, to sweep away the ruins of the Newspaper Act of 1836. Even the new Administration would not find a peer to introduce Mr. Ayrton's Bill into the House of Lords. Mr. Ayrton would have asked Lord Ripon, who had long been a member of our committee, but he was Under Secretary for War, and could not introduce a Bill unless it were brought in by the Government.

The change of ministry had been occasioned, of course, by the defeat of Mr. Disraeli's Reform Bill

on the second reading, and the vote of want of confidence carried by 333 votes to 310 after the general election. It caused, too, a resignation in our Society which, under other circumstances, would have been deplorable. Mr. Milner-Gibson, having accepted the chairmanship of the Poor Law Board, which appointment he exchanged for the Board of Trade after it had been refused by Mr. Cobden, felt called upon to give up the presidency of our Society. The Committee "tendered him their best thanks for his support and assistance during the past ten years, and expressed their confidence in his assurance that he would do all in his power to carry to their completion the objects of the Association."

CHAPTER XVI

THE BOARD OF INLAND REVENUE CONVERTED

TILL the compulsory Newspaper Stamp had been repealed, we had not treated in a particular manner the iniquities of the Paper Duty ; that is to say, we had not directed our action to the peculiarities of its collection. We had found nothing so effective in getting rid of the Stamp as the compulsion we put upon the officers of the Inland Revenue to take a line upon particular cases. If they took different lines in different cases, so much the better for us ; and if they took both lines upon one case, that was the best of all.

Nowhere did our arguments, thus practically enforced, produce so distinct an impression as at Somerset House ; and it was in perfect sincerity that Mr. Timm surprised Sir George Lewis, when he altered Mr. Gladstone's Bill, by saying of the newspaper system, " Sweep it all away." The Board was open to enlightenment, not from parliamentary

speeches or the writings of political economists, but from its own failures whenever it attempted to redress a grievance without destroying the tax which was found grievous. The progress of the enlightenment of the Board is frankly and sometimes naïvely displayed in its reports.

Sir Henry Parnell, the father of financial reform, had in his Report on the Paper Duty, published so far back as 1835, done great service by his recommendation that the Board of Excise should cease to give its decrees in secret, and should enter into communication with such manufacturers and traders as thought themselves aggrieved by their proceedings. Before that, an applicant had no assurance that his letter had ever reached the Board, and as answers were never sent directly, but through the supervisor who received his instructions from the collector, he had no security that the decision was correctly stated. If Sir Henry Parnell could have read the correspondence we have summarised between the Inland Revenue and the Treasury on the one hand, and the envelope makers and the vendors of writing paper on the other, he would not have been at such a loss to understand why the Excise Board avoided all intercourse with those whom it was their office to tax. The correspondence thus promoted by Sir Henry Parnell gave rise to a co-operation, not of the

traders with the department, but of the department with the aggrieved traders. Sir Henry Parnell's recommendation had certainly been accepted.

When our Association came upon the field we found the Board of Inland Revenue, in which body the Commissioners of Excise had in 1849, by the 12 Vict. cap. 1, been amalgamated with those of Stamps and Taxes, always ready to reply directly to everybody who complained of being personally aggrieved by them. They did not, however, consider themselves bound to discuss their proceedings with private persons not under Excise survey, or with societies who might object to their proceedings. In conducting any correspondence with them we were therefore reduced to cases in which we could get aggrieved parties to copy and sign the letters which we drew up for them.

From the complacent view that "there is scarcely any duty in the collection of which our interference is so little felt," the Inland Revenue in its next report passed to a state of paralysis. It stated that :—

"The expectation that the Paper Duty would be repealed on the first favourable opportunity has for many years been a source of embarrassment to us in the collection of it. On all duties which are levied on articles in the process of manufacture, the continual introduction of new methods of working, of new materials, and of new inventions to suit the taste of

the public, require corresponding alterations in the laws under which the duty is chargeable, and in no case has there been so great a necessity for those alterations as in that of the Excise on Paper. But in the circumstances in which this duty has so long been placed, and more especially since it has been condemned by the House of Commons, it was impossible to lay before that House a Bill for amending and altering the regulations under which it was collected. We were, therefore, forced either to meet the requirements of the trade by such expedients as could be resorted to without the intervention of the legislature, or, by rigorously maintaining our existing regulations, to oppose a barrier to the natural progress of invention, and to run the risk of thus accelerating the extinction of a large source of revenue, which it was our duty, so long as the Government required it, to foster and extend. It is scarcely necessary to say that we chose the former alternative ; and we venture to think that a reference to our return to an Order of the House of Commons, in January, 1858, 'of all exemptions or drawbacks allowed from Paper Duty,' would satisfy any one that the concessions which have been made were such as could not reasonably be withheld.

"At the same time, each step of this nature has involved us in fresh difficulties, and brought upon us fresh demands, and great caution has been requisite to avoid giving to any one branch of the paper trade an advantage over its rivals."

Although the confusion between cases which had been exempted and those that had not paralysed the Board, they ran the risk of a more complete failure by bringing under the term "paper" something that had never been called paper before. This they did in the parchment-pulp case which we have already mentioned. Why did the Inland Revenue wait twenty years before they acted on an authority conferred upon them by the Paper Duty

Act of 1836, and why, having let it alone so long, did they put the Act in force when so many articles were slipping away from the duty by the force of analogy? We have no clue to an answer to this question. But if the archives of the Inland Revenue could be revealed it is possible that a great deal might be explained that is still a mystery.

We naturally made strong play with Mr. Barry's grievance in the petition which we presented to Parliament at this time, and in a memorial read to the Chancellor of the Exchequer, Mr. Gladstone, when, on the 19th of November, he received a deputation from our Society. We argued that felt, the best sorts of *papier-mâché*, glazed calico from which children's bibs were made, and scale-board came under precisely the same denomination as pulp-parchment, and yet they were all most unfairly exempt from taxation. "The Legislature," we declared, "is become a mere Court of Registration for the decrees of the Board of Excise." An absolutely new Statute was necessary if Mr. Gladstone was not prepared to repeal the Paper Duty. At his request we produced a second memorial stating the case in specific propositions. These, fourteen in number, were drawn up by Mr. Ayrton, and with two exceptions Somerset House accepted them.

We wish to complete in this chapter the narrative of the conversion of the Board of Inland Revenue. We therefore go forward a little to the 10th of February, 1860, when Mr. Gladstone brought forward his measure for the Repeal of the Paper Duty, announcing that the Inland Revenue considered it an untenable duty. This statement was met with such incredulity that three Commissioners drew up a paper, from which we extract a few striking passages. They say :—

“We beg leave to state that it is our deliberate opinion that the Paper Duty (to use the words of the Chancellor of the Exchequer) ‘is rapidly becoming untenable,’ and we hope to satisfy your lordships that this opinion is not inconsistent with those which we have previously expressed on the subject.”

They go on to say that they still think the Excise does not interfere much with the process of the manufacture of paper, but that it interferes very much with the trades that use paper.

Then they show that the system of drawbacks for special trades that use paper inevitably leads to an extension that must make the tax more and more intolerable.

The following recognition of our hornets’ nest was particularly complimentary to those who had constructed it.

"Your Lordships may remember that all our difficulties in this respect have arisen from an attempt to restore the balance between the envelopes made at a paper-mill and those made by stationers, disturbed as it was to the disadvantage of the latter by their waste cuttings being subject to the duty, while those occurring at the mill are reconverted into pulp before the charge of duty is made. It is impossible to deny that the principle on which we thus acted is of more extended application, but we have elsewhere fully explained to your Lordships how impracticable it would be to attempt to carry it into effect."

As to the pulp parchment case, they acknowledge that their conduct could be justified only by necessity.

"We should otherwise gladly have abstained from interfering with this new and ingenious production, which we fear has been entirely suppressed by the judgment which placed it under the revenue laws."

Thus, as John Stuart Mill afterwards said, we had converted the Department. This was indeed the second edition of Mr. Timm's "Sweep it all away." We obtained a good deal of credit for our victory. We deserved it for our persistent and intelligent energy; for the envelope makers had not bestirred themselves and employed us as their representatives. We had succeeded in inducing one firm to copy and sign our argumentative letters, and to go on doing this for ten months till the Board were convinced, and wondered why they had not been convinced before.

And we deserved credit for our astuteness, for we argued for equality of treatment because we knew that if that equality could be sufficiently extended it would break down the duty, and we hoped that the anticipation of this result would promote its attainment.

But the men whose souls dwelt in the bodies of Commissioners of Inland Revenue have never received the generous appreciation *they* deserved. It was in the attempt to restore the balance that they broke down. Had they been as stupid as they professed and sometimes tried to be, they would not have felt the force of the arguments to which they so often yielded a tardy acquiescence ; and had they been brutal enough to resist every attempt to escape from the fetters of the Excise, they might have kept the Paper Duty alive for some years longer.

Certainly the names of Charles Pressly, C. J. Herries and Alexander Duff Gordon deserve to be remembered for the grace of their final manifesto for the Repeal of the Paper Duty.

CHAPTER XVII

REPEAL OF THE PAPER DUTY PROPOSED BY THE GOVERNMENT

THAT our President should become President of the Board of Trade, with the understanding that Mr. Gladstone, who had repealed the Advertisement Duty, and brought in a Bill for the Repeal of the compulsory Newspaper Stamp, would complete the work by the repeal of the Paper Duty, was very encouraging to us, and we opened our proceedings by our annual public meeting on the 22nd of February, 1860, at St. Martin's Hall in very good spirits. Mr. Ayrton presided in the place of Mr. Milner-Gibson, and the meeting was attended by Dr. Watts, who moved the first resolution ; by Mr. Charles Knight and Professor Key. The position as we understood it is given in our *Gazette*, No. 29. Mr. Gladstone had already brought in his Bill for the Repeal of the Paper Duty, accompanied by an

increase of a penny to the Income Tax, which raised it to tenpence in the pound.

As we remarked at the time, Mr. Gladstone's measure accomplished, in the most ungrudging manner, that exemption of the Press from all taxation which we had for the last eleven years been demanding. It repealed entirely, from the 1st of July, the Excise and Customs Duties on Paper, allowing a drawback on all stocks in hand on that day. It established the Customs Duty on all foreign books not English copyright; and it granted to all printed matter a postage at 4 oz. 1d.; 6 oz. 1½d.; 8 oz. 2d.; 12 oz. 3d.; and so on, adding one penny for every four ounces. This last privilege was greatly owing to the representations of Mr. Francis, the publisher of the *Athenæum*, who had long and carefully advocated the three half-penny stamp. The measure removed from newspapers the odium of a privilege on less ephemeral matter—the impressed stamp being repealed and with it the privilege of re-transmission.

Mr. Gladstone's speech, which was in his lighter vein, began with the assertion that he knew but one argument against the abolition of the tax—that it was a growing one. That meant, however, that we had a growing literature and a growing trade. It had been condemned by the House of Commons,

with the full concurrence of the responsible Executive of the day. That judgment was a material element in the case. Besides, the duty was untenable ; it operated heavily on paper required for books brought in large quantities by the enterprise of publishers within reach of the poorer classes, while the literature produced by the wealthy classes was charged with a light duty.

“ It has these two characteristics, to which I call the special attention of the committee. In the first place, *the material with which it deals is a material of almost boundless scope*. Everything that is fibrous may in one manner or another be said to serve the purpose of making paper. We have been speaking of the production of British and foreign wine, and I heard of a recommendation that was given to a large manufacturer of British champagne made out of rhubarb, that, after he had got all the champagne out of the rhubarb, the remaining fibre should be made into paper. That appears to me to be a very good recommendation. Really and seriously, whatever has fibre could with skill and enterprise in all probability be made available for the purpose of manufacturing paper, were it not for the obstructions of the Excise department. I have got here a list of sixty-nine trades in which paper is largely used, including the businesses of anatomical mechanists, boot and shoe makers, cap makers—paper being used for the peaks of caps instead of varnished leather—comb makers, doll makers, optical instrument makers, looking-glass makers. Those trades, with several others, make use of paper, and a person asked for information on the subject, said, ‘ I could make beehives of paper, and panels of doors, and, above all, I look forward to build a carriage with paper when the duty is off.’ Another manufacturer says, ‘ Is it just or proper to tax ingenious inventions, when we see indiarubber being made into strong and durable combs and other articles ?’ I think there is great force in that. Again, he says, ‘ that

paper pipes are being made prepared with bitumen and capable of standing the pressure of 300 lbs. of water.' But the great advantage that will arise from this particular change, in the opinion of the Government, is this—that *it will promote a diffused demand for rural labour*. It will not merely stimulate the process of making paper in the great centres of industry, but it will promote the manufacture in all parts of the country where there are streams of water, and villages, and good and pure air."

"The village mills," said Mr. Gladstone emphatically, "have been shut up, and I want them to spring up again." Mr. Gladstone concluded with a lucid explanation of the details of his Bill, which we have already given.

We warned our supporters that the repeal of the Paper Duty was only proposed ; its accomplishment depended on the country. We therefore circulated a short petition, and earnestly requested our friends to obtain as many signatures as possible. Of the opposition in the House we were not very much afraid, but we took the usual means to defeat it. The Press Association held an important meeting at Peel's Coffee House, which was well reported, and we obtained permission to establish a museum of paper, made from other materials than rags, in the passage between Westminster Hall and the House of Commons, which served as an entrance for Members. There were two motions moved against Mr. Gladstone's proposals for the repeal

of Excise and Customs Duties on Paper. Sir William Miles grounded his opposition to the repeal of the Excise on his objection to an additional penny on the Income Tax. Mr. Puller proposed to retain the penny import duty upon the paper of every country which put an export duty on its rags. Mr. Puller's amendment, however, was never actually moved, though he continued all the session in one way or another to bring the matter before the House. Sir William Miles's was produced on the second reading, and after a long debate, chiefly between himself on the one side and Mr. Gladstone on the other, the original motion was carried by a majority of 53 (Ayes 245, Noes 192). The Bill was safe so far as the House of Commons was concerned.

In the meantime the repeal of this duty, which had been considered the respectable portion of an anarchic scheme, and had been proposed by the *Morning Post*, with the intention, pretty openly avowed, that it should supersede our other demands, was treated with more harshness of language than people had thought it wise to treat the demand for the repeal of the Newspaper Stamp. Paper-makers invaded the lobby of the House of Commons and demanded protection against the foreigners, who put an export duty on their rags, which, it was

pretended, formed the only material from which good white printing paper could be made. Mr. Bohn, the great publisher of classical works in a convenient form and at moderate prices, lamented that the removal of the duty would involve the loss of the drawback upon his exports.

If the repeal of the Paper Duty found less favour in fashionable circles, there was no change in the feeling of the people at large, or if there was any, it was that the approbation of the measure became more marked. Meetings, it is true, were called to oppose the repeal, as involving an increase of a penny in the Income Tax. But these were not so successful as such meetings had been at the end of the Crimean War. Some members of our Committee attended such a meeting in the Vestry Hall of the parish of St. Pancras, and had the pleasure of hearing a gentleman, entirely unknown to us, propose a Resolution for a Tenpenny Income Tax, in order to secure the immediate repeal of the Paper Duty. The Resolution was carried by a good majority. When the House of Lords, after the Tenpenny Income Tax had received the Royal Assent, rejected the Bill for the repeal of the Paper Duty, the feeling in its favour rose to the height of enthusiasm.

The most remarkable part of the reaction in

favour of the Paper Duty came from the Paper Makers' Association, in which Mr. Wrigley, who, a few years before, had subscribed £50 to a Paper Duty Repeal movement, now headed the resistance to Mr. Gladstone's Bill, while Mr. Crompton, who had been at the head of that movement in 1851, now also opposed the Bill. It is true that they declared themselves still friendly to the repeal of the Excise, but only on condition that there should be a penny a pound import duty on foreign paper.

CHAPTER XVIII

THE LORDS' AGGRESSION

MR. WRIGLEY said that the import duty of 2½d. per pound imposed on foreign paper when, in 1836, the Excise was lowered to 1½d., was meant not to recoup the loss on the Excise, but as a protection against the French prohibition of the export of rags. He insisted that after the Excise was repealed the penny import duty ought still to be retained.

The notion that the English paper-makers were going to be ruined by the French export duty on rags was absurd, though not much more so than the idea of the French that they would be ruined if they gave it up. Still we thought it worth while to publish three disquisitions upon the erroneous statements that were made in its support. We maintained the right of the consumer to get his raw material wherever he could purchase it, without reference to the interest of the manufacturer. We referred to the fears of the French on the other

side, and showed that at the present time a single order to France raised the price of paper there.

While we were contending with the paper-makers we were startled by the news that notice had been given in the House of Lords to reject the Bill for the Repeal of the Paper Duty, although the Act for raising the Income Tax to tenpence had received not only a vote of assent in the House of Lords but that of the Crown, so that the revenue to be derived from the Paper Duty was not required for the service of the year. As we expressed it in our *Gazette* next year we had been jockeyed, and by the old Tories. Regarding Lord Palmerston as one of themselves, and thoroughly approving his Fortifications Bill, they hatched a conspiracy against Mr. Gladstone. Mr. Francis was greatly distressed at the gradually fading popularity of the Chancellor's Bill. On behalf of the Press Association he proposed to Mr. Milner-Gibson a deputation to Lord Palmerston. Mr. Milner-Gibson said he would consult me. When he did so, I objected that such a measure would be an insinuation that Lord Palmerston was intriguing against the Bill. "I think it would," was his rejoinder. No deputation took place. I had no doubt that Lord Palmerston *was* intriguing against the Bill, but I did not say so.

The first indication in our minute book of the

approaching struggle in the House of Lords is on May 11th, when the Secretary and Mr. Francis were desired to wait upon Lord Brougham, and an address was voted to the electors of the United Kingdom setting forth that the Upper House would overstep its functions and commit an act of usurpation by retaining a tax surrendered by the Crown and revoked by the Commons. Lord Brougham could not attend in the House of Lords because that day had been fixed for his inauguration as Chancellor of the Edinburgh University, but he promised to leave his proxy in our favour. It is not among the proxies recorded in Hansard. We wrote to several other peers requesting an interview. Lord St. Leonards declined, alleging that he meant to vote against the Bill. We received the following reply from Lord Lyndhurst :—

“As I am at present unwell, and do not intend to take an active part in the debate respecting the duty on paper, I beg respectfully to decline the proposed interview as occasioning fruitless trouble to the gentlemen of the deputation.”

When, on the 21st of May, the debate on Lord Monteagle's motion took place, the speech of the evening, on which all the opponents of the Repeal professed their reliance, was that of Lord Lyndhurst.

It was necessary to bestir ourselves as time passed. We held, accordingly, a meeting in St. Martin's

Hall and published three documents—a resolution, a petition to the Lords, and an address to Lord Derby. Our doctrine was important because it formed the basis of Lord Lyndhurst's speech, though he completely misrepresented it. We said :—

“It has never yet been asserted that the people can be taxed except through their representatives ; and it is not competent to the House of Commons to raise money that is not demanded of it by the Crown. There is no real difference between refusing to repeal a tax and imposing one. Nor is the matter altered by the loose practice which has lately grown up of voting taxes for an indefinite term. These can only be considered as part of the ways and means for defraying the expenditure of the current year, and must cease with the consent of the grantors.”

The petition was adopted unanimously, and received 1,673 signatures. The address to Lord Derby was carried by a majority, but Mr. Ayrton, who was unable to attend the meeting, strongly demurred to our procedure. He wrote :—

“I should regard any expression of opinion on the course which the House of Lords may deem it right to pursue as premature, and that the House of Commons possesses ample power to assert its own privileges without the aid of any public meeting.”

In reply we said :—

“If you mean by this that the House of Commons will not submit to the usurpation involved in Lord Monteagle's motion, we rejoice to hear so cheering an opinion from a representative

of the people. As the privileges of the House of Commons are, however, derived in their nature, and exist by virtue of the authority of the communities they represent, and for the good of the people, we deem it our duty to lose no time in vindicating a right which is our own."

This passage of arms did not interrupt the good understanding we always had with Mr. Ayrton. Lord Eversley, who as Mr. Shaw Lefevre had been Speaker of the House of Commons, undertook to present our petition to the Upper House. Shortly afterwards, however, we received the following letter :—

"When you placed in my hands your petition from the late meeting in St. Martin's Hall, seeing that it was quite correct in matter of form I at once consented to present it, but on reading it through this morning I find the two last allegations are couched in language which I am confident would secure its rejection by the House of Lords, and at all events I cannot take upon myself the responsibility of presenting it unless these allegations are expunged.

"If you will bring the petition to the House of Lords with the allegations expunged to which I allude, I shall be most happy to present it as I intend to support the Paper Duty Repeal Bill."

The paragraphs in question were expunged. They charged the House of Lords (1) with usurpation of the privileges of the House of Commons and of the rights of the people ; (2) with unprovoked disrespect to the Crown.

Serjeant Parry, as chairman of the meeting at St.

Martin's Hall, wrote to ask Lord Derby to receive the deputation, which he promised to do on the 19th. Serjeant Parry kindly offered the deputation the use of his chambers to assemble in, but we were inviting a good number of persons, and we assembled them at the Trafalgar Hotel.

Lord Derby received the deputation with his usual courtesy, and in reply to a number of speeches, many of which dwelt on the special evils of the tax and of the pecuniary loss to those who had embarked upon speculations, trusting that as the penny had been enacted upon the Income Tax, the equivalent, the Paper Duty, would certainly be repealed, he gave his views in a speech which occupied two columns of the *Times* and of the *Morning Star*.

Serjeant Parry read the address, and exhorted Lord Derby to follow the example of the Duke of Wellington, who, when he moved the Lords to accept the Bill for the Repeal of the Corn Laws, had reminded them that the Bill had been passed with great earnestness by the House of Commons, and said that their House ought never to reject a measure so earnestly supported by the other House of Parliament.

Lord Derby repeated his admission that the Paper Duty was not a good tax, but reminded us

that when that admission was made on the part of his Government in the House of Commons, it was with the drawback that the time had not come for its repeal. He still thought that the revenue required this tax. He contended for the right of the House of Lords to reject a Bill which refused a tax, and he defended the system of permanent taxes as necessary to support a large necessary expenditure. Thus, not like Lord Lyndhurst misrepresenting us, he met us in argument upon our strongest point. He said :—

“ I think I know tolerably well what are the duties and the relations of the House of Lords and of the House of Commons to each other.

“ Nobody disputes that the House of Commons must originate all the taxation to be imposed. The House of Lords has no power of altering it in the slightest degree. If the House of Commons vote a tax for one year the House of Lords has no power to vote it for two. I believe the converse to be also true. If the House of Commons vote a tax for two years the House of Lords has no power to reduce it to one. The slightest modification or alteration would be resented by the House of Commons, and they would vindicate their privileges ; but how ? Simply that they would not proceed with the measure. The Commons and the Lords disagreeing upon the subject, the law would remain unaltered. But when you state that the refusing to repeal a duty is equivalent to the imposition of a new tax ; and then, further (I think I caught the expression in the address), that a loose practice has prevailed of passing a duty for a term of years, definite or indefinite, I must protest, in the first place, against its being termed a loose practice ; because it is a practice which, if disregarded, would destroy the very essence of our constitution. There are certain great departments to be maintained,

certain great services to be performed, which it is absolutely essential should not depend upon the annual vote of Parliament, and which the House of Commons, feeling that it ought not so to depend, have placed out of their own power, and have passed permanent Acts for supplying the means of defraying the expenses of those departments, and for providing that they should not be interfered with by an annual vote.

“So far, therefore, from its being a loose practice which has grown up, of passing votes for the imposition of taxes for a term of years, or for an indefinite term, it is, as I contend, a vital principle with respect to the greater portion of the revenue of the country, that it should depend on taxes so made permanent. Now the House of Commons has passed a Bill by which the Duty on Paper is made a portion of the revenue of the country, and made a portion of that revenue permanently. It was as a permanent Bill the House of Commons passed it ; and if the House of Commons had not passed it as a permanent Bill, the House of Lords would not have the slightest power to deal with it.

“But when the House of Commons has thus passed the Bill as a permanent source of revenue, when it has been accepted by the House of Lords, when it has been sanctioned by the Crown, then there is no authority, save that of Parliament itself, which can undo that which has been sanctioned by Parliament ; and to contend for the opposite proposition would be to contend, in point of fact, that the House of Commons, by its own power, of its own authority, and without consulting the other branches of the legislature, has the full right of repealing any and every Act of Parliament bearing upon a financial question.

“A MEMBER OF THE DEPUTATION.—Your Lordship has mentioned that there are several precedents in support of the course proposed to be taken in the House of Lords. May I ask your Lordship whether there is any precedent when a tax having been substituted and become an Act of Parliament, the Lords have refused to repeal the tax for which that substitute had been already provided ?

“LORD DERBY.—We know nothing with regard to any substitute at all. I was not aware that the repeal was taken

as a substitute for any tax that was imposed. It is part of the general financial statement made by the Government, but I have never seen in any quarter, and certainly not before the House of Lords, any proposal of an alternative tax. It may be quite true that the taking off of this tax renders it necessary to put another penny on the Income Tax; but I am sorry to say that I think it necessary to put on an additional penny of Income Tax and to keep this tax on besides."

The system of permanent excises, that is, of permanent interference with the liberty of manufacturers and of tradesmen, was one to which Lord Derby had been so long accustomed, that he did not see that the only thing that prevented it from being intolerable was the understanding that it was sufficient for the House of Commons to be disgusted with any particular excise for it to be abolished. When Lord Derby said that we claimed for the Commons the right of repealing every Act of Parliament bearing on a financial question he said a little more than was true.

But we did, virtually, claim the right of the Commons to repeal a tax by their sole authority. Lord Derby's conduct, however, contrasts most pleasantly with that of Lord Lyndhurst. Lord Lyndhurst refused to meet us and hear what we had to say, and then misrepresented us, declaring that we had denied any right in the Lords to reject a money Bill. He confined his arguments to the

recital of instances in which they had rejected money Bills.

Lord Derby quoted correctly and exactly our own words and expressed clearly his contrary view. He did this after listening to all that a number of persons, who considered themselves specially aggrieved, had to say, although he had requested that the character of the tax might not be brought into discussion, as he had no intention of treating that part of the subject. Of all the Ministers we ever appealed to as opponents Lord Derby was the most courteous. He was more than courteous, he was genial, and an interview with him always left behind it a pleasant memory.

On May 21st we had an interview with Lord Wensleydale, with whom we had had such pleasant intercourse in the Court of Exchequer. He too received us very courteously, but he declined our request to present a petition from the Association. He complained of the pressure of taxation on property, and said that they were throwing out the Bill in the Lords because they did not wish to turn out the Government. We were sorry to find that he was against us. His straightforward conduct in expounding the newspaper laws had won our sincere respect.

On May 21st Lord Granville moved that the Bill

LAWYER OF
THE LORDS' AGGRESSION FOR YOU.

brought from the Commons for the Repeal of the Paper Duty be *now* passed. Lord Lyndhurst, taking for his text the doctrine which he attributed to the St. Martin's Hall meeting, that if the Lords rejected a *money Bill* passed by the other House it would be an encroachment on the privileges of the House of Commons and on the rights of the people, proved that such a doctrine had not been recognised, and he walked out of the House without waiting for the debate, having satisfied all those who wished to reject *this* money Bill that he had successfully vindicated their right to reject any money Bill.

Lord Monteagle, when Chancellor of the Exchequer, had sanctioned the passing of the Penny Postage Bill when it was well known that it would create a deficiency in the revenue which the Commons had *not* provided for in their supply for the year. He had originated the proposal to reject the Bill for the Repeal of the Paper Duty, and he now moved that it be read that day six months. On a division he gained his point by a majority of 89—contents, 104; non-contents, 193. In our *Gazette* for the following month we wrote at the time—

“COLLUSION WITH THE LORDS.

“It is with deep regret that we find ourselves, after eleven years' discussion of the merits of the case, landed in a constitutional question. It is by no desire of ours that our defeat

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has, by an intrigue, been thrown upon the Upper House, so that that House has become guilty of a usurpation, has provoked passions, the indulgence of which can only be regarded with regret, and evoked discussions which do not go deep enough to remedy the cause of the evil.

"The truth is, that there is no collision between the two Houses ; there is only a collusion between certain Members of each House. If the Lords had any real intention of taxing the country in defiance of the House of Commons, they would have demanded that the documents respecting Expenditure and Supply should be furnished them. This demand, which the House of Commons never accedes to, has not been made. The Paper Duty Bill has been thrown out without even the pretence of any knowledge of the question. Lord Derby said he did not know, and Lord Lyndhurst said he had no means of knowing, of any arrangement made in the House of Commons about the additional penny in the Income Tax. This presumptuous ignoring of what had taken place in the other branch of the National Council, is not the attempt of a proud nobility to lord it over the people ; it is the contemptible coalition of party leaders bent upon a miserable intrigue, and reckless of the consequences to the Constitution of their country. The House of Lords is duped into the folly and the danger of a usurpation, because 'We don't wish to turn out the Government.'"

In an attempt to reconcile the two Houses the Queen's first Minister would naturally take an important part. But Lord Palmerston was not only first Minister of the Queen, but Leader of the House of Commons. It was in this latter position that he placed himself, when on the 25th of May he moved for a Select Committee to report on the practice of each House with regard to the several descriptions of Bills imposing or repealing taxes.

Mr. Tom Duncombe objected to this proposal. The Lords, he said, had not rejected the Bill ; they had resolved that it be read "this day six months." Let the House, when the business of the Session is over, be not prorogued but adjourned from time to time till next November. Perhaps by that time the Lords may have changed their opinion, and will see that it would be better to pass the Bill. He moved as an amendment that the House ought not to adjourn beyond November next. Lord John Russell objected that this would be an interference with the prerogative of the Crown to prorogue the House. It is competent to the House of Commons to adjourn its sittings, but not to resist a prorogation by the Crown.

If the Queen, by the advice of her Minister, had sent a message to the House that she would not receive the proceeds of a tax which they had not voted, and had suggested that the House should adjourn to next November, such a proceeding would have been very spirited but not irregular. The Queen and the Commons would have been together against the aggression of the Lords. But Lord Palmerston, representing at once the Queen and the Commons, overshadowed them both.

The Committee made its Report, and Lord Palmerston moved separately three resolutions.

A most interesting debate on them took place. It commenced on the 5th of July, and occupied great part of two sittings.

“1. That the right of granting Aids and Supplies to the Crown is in the Commons alone, as an essential part of their Constitution ; and the limitation of all such grants, as to the matter, manner, measure, and time is only in them.

“2. That although the Lords have exercised the power of rejecting Bills of several descriptions relating to Taxation by negativing the whole, yet the exercise of that power by them has not been frequent, and is justly regarded by this House with peculiar jealousy, as affecting the right of the Commons to grant the Supplies, and to provide the Ways and Means for the Service of the year.

“3. That to guard for the future against an undue exercise of that power by the Lords, and to secure to the Commons their rightful control over Taxation and Supply, this House has, in its own hands, the power so to impose and remit Taxes, and to frame Bills of Supply, that the right of the Commons as to the matter, manner, measure, and time, may be maintained inviolate.”

In the debate an excellent speech was delivered by Mr., afterwards Sir, Robert Collier, who entered at length into the depths of the question with intelligence and acumen. He went back to Lord Chatham’s views on a similar but still more important case, the refusal of the American Colonies to submit to be taxed by the British Parliament. Lord Chatham had reminded the British Parliament that the governing and legislative power did not include the right of taxation. Lord Chatham admitted the right of the

British Parliament to regulate the Colonial trade, even when this interfered with taxation, but not to grant supplies to the Crown for the Commons of America. Sir Robert Collier¹ went into the many cases in which the Lords had resisted the details of Bills which bestowed money grants. In every case, he said, they had kept within their legislative authority, and he summed up in the following words :—

“It does not appear, at all events affirmatively, that the House of Lords, on any occasion, either rejected a Bill imposing a tax or repealing a tax upon purely financial grounds.”

The subject, thus treated, was of extreme interest. It is, however, only from accidental circumstances that this battle between the two Houses comes to be a part of the History of the Taxes on Knowledge. The three resolutions were agreed to. The speakers, with one exception, were silent as to the conduct of the Prime Minister. But Mr. Bernal Osborne, a wit who was not serious enough to be taken seriously by others, could say what others kept indignantly to themselves, because if it were admitted, it might have led to consequences

¹ In 1863 Mr. R. P. Collier was made Solicitor-General and Knighted, in 1869 he was made Attorney-General, and in 1872 he was made a Judge in the Judicial Committee of the Privy Council.

too serious to be ventured upon. What Mr. Osborne said was this:—

“The noble Lord (Palmerston) has made a speech which, if it means anything at all, is, in the shape of a defence of the House of Lords, nothing more than an attack upon his own Ministry.”

Since this, the House of Commons has put all its financial measures for the year into one Bill, which the House of Lords, according to the Lyndhurst rule, cannot amend, but must accept or disestablish the financial service for the year. Should that service appear at any time more important to the Commons than even to the Lords, it may perhaps be found that the doctrine of Lord Chatham and of Sir Robert Collier will again come into fashion; namely, that Supply is never, but Legislation always, a function of the Upper House.

The agitation caused by the Lords' aggression extended through a wider circle than ours. It has no place in this narrative, but we wish to leave on record the documents which show that, although it for a time blasted our hopes, it led us neither to a slavish submission nor to a revolutionary or pedantic excess.

CHAPTER XIX

THE WORK OF CONVERSION RESUMED—1861

WE were not deluded by the enthusiasm of indignation which arose against the House of Lords and which, in the short space of three weeks, evolved a new society and sent to Parliament 121 petitions with 43,179 signatures. We recollect that twenty-nine years earlier, one September day, the dead walls of London bristled with “Will you be the slaves of 41 Lords ?” “Reform or——,” that the indignation cooled down, that the Reformers brought their Bills again in the House of Commons, and that though Lord Lyndhurst carried one motion in the Lords, they became wiser, and in the end everything was carried according to the plan which had received the approbation of the people. We knew that time would be in our favour if we did not attempt things which, by their irregularity, were impossible of success.

Lord Palmerston was First Lord of the Treasury.

The Treasury would not then allow the Inland Revenue to dispense with the payment of the Paper Duty. If any paper-maker demurred to its payment his demurrer would not be supported by the Court of Exchequer. The judges there would have said, as Lord Brougham *did* say, that the vote of the Lords, though unconstitutional, was not illegal. While, therefore, we took a very modest part in the proceedings of the Constitutional Defence Committee, we applied ourselves industriously to our old task of converting official opponents. We had resisted the newspaper code till the Solicitor of Inland Revenue had asked the Chancellor of the Exchequer to "sweep it all away." We had exposed the Paper Duty till the Commissioners of Inland Revenue had reported that "it was rapidly becoming untenable."

The House of Lords had not resisted the repeal of the Stamp or of the Advertisement Duty; we had not therefore anticipated that it would oppose the repeal of the Paper Duty.

Chiefly at our instance, a number of returns had been made by order of the House of Commons showing the mischievous effects of the Paper Duty. We now apologised to the House of Lords for having neglected to cause the information we had acquired to be laid before their Lordships' House,

and we craved their permission to repair our neglect in that behalf. We drew up a petition to the House of Lords, which was presented by the Duke of Somerset before the close of the Session which had been signalled by their unexpected and extraordinary vote. It was not so systematically arranged as that which we had presented to Mr. Gladstone, but still it contained the whole of our case. If Lord Lyndhurst had endeavoured to refute it in the House, he would have found this a more difficult task than that which he imposed on himself.

The meetings of our Committee were continued during the recess. We did not cease from our attempts to press the Inland Revenue with demands both for drawbacks and for prosecutions. There was always an analogy that could be pleaded for either. We endeavoured to persuade the Coventry weavers to petition for a drawback on paper used in blocking ribbons; we encouraged Mr. Towle to require that the Paper Duty should be demanded for the manufacture of felt; and we tried to find some paper-maker who would defend the free import of half stuff against the Inland Revenue in the Court of Exchequer.

Continuing our agitation upon its old lines, on Wednesday, March 13, 1861, we held our tenth annual public meeting. The enthusiasm, which had

been raised to such a pitch in the previous year, dropped low when it was found that there was a deadlock in the House of Commons, which submitted to the usurpation of its privileges. Still the means recommended by the Committee of Inquiry, namely the placing of the whole finance of the year in one Bill, would make it clear that the Commons would have it their own way next time, and that if the new Bill were not thrown out by the Commons, it would have to be accepted by the Lords.

Besides our knowledge that the public was no longer enthusiastic, the expenses of the previous year made it necessary to economise our funds. We did not, therefore, take Exeter Hall or even that of St. Martin, but satisfied ourselves with a meeting in the hall of the Whittington Club, formerly celebrated as the "Crown and Anchor," where so many public meetings had been held during the agitation for the Reform Bill of 1832, and at previous periods equally stormy.

The chair was taken by Mr. Ewart. Resolutions were moved and supported by Mr. Ayrton, George Augustus Sala, George Thompson, Dr. Watts, and Alderman Towle. The meeting, as usual, was unanimous. The resolutions and the petition (to the House of Commons) treated the matter entirely on educational and economic grounds, and con-

tained no allusion to the rejection of the Bill of last year by the House of Lords.

The intrusion of party into our conflict had made a great change in our position. Still to have a party in the Cabinet on our side was better than to have the whole Cabinet against us, which had been our normal condition. We had a just confidence in the sincerity of Mr. Gladstone and Mr. Milner-Gibson, but this made us feel all the more keenly that we ought not to let the outcry against the Paper Duty drop, or the complaints of those who were injured by it cease to pour in upon the Board of Inland Revenue. We judged it right to assume, not that the repeal was only postponed for a year, but that it was postponed for an indefinite period. We therefore demanded the enactment of a new statute for the regulation of the duty, and its collection in strict accordance with that statute.

We knew very well that this last was an impossibility, but we had found no device more successful than that of engaging the Government to undertake an impossibility. We had impelled them into an attempt to regulate the Newspaper Stamp by legislation. The attempt only proved that the Stamp must go. We had inveigled the Inland Revenue into an attempt to do justice to one class of stationers who were taxed on their waste. They broke down

when they were asked to carry this measure into another analogous case presented by another class of stationers. The result of our attempt to obtain drawbacks in accordance with an admitted principle had been the conversion of the Inland Revenue, who declared that the Paper Duty was fast becoming untenable.

We now determined to go on the converse tack, and demand the collection of the duty on articles which were illegally exempted. The Inland Revenue, before they had pronounced against the duty, had obtained a decision that pulp parchment was paper. By this decision it was made clear that the Acts of 1836 and 1839 declared everything to be paper which answered the purposes of paper. We drew up a case and asked an opinion as to whether felt was paper under these Acts, and liable to duty. The opinion of our counsel, Mr. Hoggins, was that felt *was* paper, and that the paper-makers who were subject to its unfair competition might have a remedy by a writ of right to demand the collection of the duty on this article, which the Inland Revenue had long unwillingly exempted.

The success of such an attempt would have largely interfered with the manufacture of felt, which would have been dearer than paper, if paper had not been subject to duty. It would have taken some months

to get such a movement as this under way, but we should probably have made some progress in it had the session ended without an Act for the repeal of the duty.

We inaugurated our attempt by a memorial to Mr. Gladstone, which set forth numerous instances in which the law was systematically violated by the Inland Revenue, sometimes without the consent of the Treasury. We grouped the exemptions under four heads :—(1) Those made in defiance of the Act of Parliament ; (2) Those made through its imperfect construction ; (3) Those due to the impracticability of collecting the duty ; (4) Those made by way of relief to special branches of the manufacture. Under such came our familiar instances—scale-board, felt, and so forth. But we produced a novelty to illustrate the caprice of the Revenue officers.

“The tube which we have here, and which is an excellent water pipe, is made of paper rolled in bitumen. The paper is made and charged with duty in a paper mill, and is then taken to a factory and made into pipes. But suppose the two processes were carried on under one roof, will the Paper Duty or even the term paper be applicable to the result? It is quite clear that as paper must be in sheets, pipes are not paper any more than *papier-mâché* made in a mould. The sending out the pipes is not, therefore, an offence. You cannot compel a man to charge with duty that which he may lawfully sell without duty. You will perhaps fall back on the licence required before a paper-maker can make paper. But a pipe maker is not a paper-maker, and there is no Act to prevent

pipes from being made in the same mill where paper is made. This matter is of the utmost importance to an enterprising company who made their calculations when the Paper Duty was supposed to be doomed, and who, in the arrangement proposed, would derive a double benefit."

On Wednesday, April 17, 1861, our Committee met, as was their custom, on Wednesdays. The Secretary reported on the part of the executive, to whom the memorial had been referred, that they had agreed to it as given above. Mr. Gladstone had appointed first Thursday and then Friday to see the deputation, which included Mr. R. C. Rawlins, Mr. Towle and Mr. Baldwin. But Mr. Gladstone was again detained at a Cabinet Council. Mr. Frederick Peel, Financial Secretary to the Treasury, received us, and we left the memorial and the paper pipe for him to transmit to Mr. Gladstone. We rather astonished Mr. Peel with this huge pipe, made of paper and bitumen. It somewhat resembled a gun. A quarter of a century later we should perhaps have been stopped by the police as anarchists as we carried it along Parliament Street.

When you have been advocating a particular measure for twelve years, it is exceedingly important to your final success, but it is very difficult, to produce something which an intending reader will not throw away, with the remark, "Only the old story!" At the time of which we are writing we

felt that we had repeated our case over and over again, and could put into it no interesting novelty. But with the exception of our exposure of the rag scarecrow, we had found scarcely anything upon the other side worthy of any special notice. We were, as it turned out, just about to publish our last *Gazette*—No. 33. The debate on the introduction of Mr. Gladstone's new Bill for the Repeal of the Paper Duty inspired us with the idea of recording the Parliamentary views on the other side, and of showing to the public in what absurdities the advocates of the Paper Duty had involved themselves. For example we thus picked holes in Mr. Disraeli's flimsy arguments :—

“ **How MR. DISRAELI CARRIES HIS OBJECTS.**—Mr. Disraeli, speaking of Mr. Milner-Gibson, prefaced an encomium on the cheap Press by the following statements, of which five are entirely incorrect :—

“ ‘The right hon. gentleman told us that he brought forward a resolution inviting the House to repeal the Paper Duty, and that I spoke in favour of the motion. *I did, however, nothing of the kind.* He was, on the occasion to which I am referring, connected with a great and powerful interest, known in common parlance as the Association for the Repeal of the Taxes on Knowledge. In 1850 he brought forward a motion for the repeal of those taxes, and they were described by the right hon. gentleman in four resolutions ; but every resolution was put separately, and the first, in favour of the repeal of the Paper Duty, was *not* put, but was only brought forward, as one among others, to effect that which was a favourite object with the right hon. gentleman—namely, to free the public Press from the shackles by which its progress was impeded. I

entirely agreed with the right hon. gentleman in that respect, and have taken every step in my power to carry that object. The right hon. gentleman failed in bringing in his measure in 1850; but every measure, except the remission of Duty on Paper, the direct object of which was to free the Press and to destroy those shackles that prevented its beneficial development, has been passed. What was the second resolution of the right hon. gentleman? It was to put an end to the Stamp on newspapers. That was *put, and I voted for it*. The next resolution for putting an end to the Advertisement Duty *was likewise put*. I do not recollect the fourth resolution. Probably it was not of such great importance as the others; *but I know that it passed*.'

"On the 19th of April, 1850, Mr. Milner-Gibson brought before the House four resolutions, for the abolition of the Paper Duty, the Newspaper Stamp, the Advertisement Duty, and the Duty on Foreign Books. Only one of these resolutions was carried to a division, namely, that for the repeal of the Paper Duty. For this, Mr. Disraeli gave his vote. The fourth resolution, of which Mr. Disraeli says, 'I know that it passed,' is now before the House, and forms part of the Budget. It is for the repeal of the Duty on Foreign Books.

"Mr. Disraeli, then, did *not* on the 19th of April, 1850, vote for the repeal of the Newspaper Stamp. He never did vote for the repeal of the Newspaper Stamp. On the 12th of May, 1852, he voted, being Chancellor of the Exchequer, against the resolution for the repeal of the Newspaper Stamp. On the 15th of April, 1853, being in Opposition, he repeated that vote, and on March 26, 1855, he voted against the second reading of Sir Cornewall Lewis's Bill for the Repeal of the Newspaper Stamp. We do not, however, question Mr. Disraeli's assertion that he did all in his power to 'carry that object.' The head of the 'Great Conservative Party' dares not, it would seem, give better aid to the object he desires to carry than by voting uniformly against it."

Early in the year 1861 it began to be rumoured that the obstruction to the repeal of the Paper Duty was still in operation, and it was no longer a

secret that the Prime Minister was looked to by all who for any reason desired to impede this reform. To this obstruction great support was given by the demand of the paper-makers for a protective duty on foreign paper. They professed that in 1853, when the import duty was fixed at 2½d., its object was to protect the British paper-maker from the too cheap rags of Belgium and of France, who prohibited their export, while Germany imposed £9 a ton, and Russia, Holland, and Austrian Italy imposed respectively, £6 4s. 7d., £8 8s. 4d., and £7 5s. per ton, to say nothing of the small export duties of some other states.

A deputation about sixty strong waited upon Lord Palmerston on March 23rd, to express these views. As persons connected with the manufacturing trade of England and Scotland, they represented to him that, while by Mr. Gladstone's measure of the previous session the foreign manufacturer of paper was placed on a footing of equality with the English manufacturer in our market, the exportation of rags from France and other Continental countries was prohibited, and that consequently it was impossible for English manufacturers to compete successfully with those of Continental countries. A memorial was presented to Lord Palmerston, praying for the appointment of a Committee to inquire

into the operation of the measure of last session. The noble lord, who listened with great and intelligent attention to the statements and representations of the deputation, said the subject was one of so much importance that he would bring it under the special attention of his Cabinet.

Although no reference was made to the Paper Duties question, Lord Palmerston remarked that the Rags question was the major question, and the Paper Duties the minor one, and then expressed himself to the effect that no alteration would be made this year in the Excise laws as regarded the duties on paper. The interview lasted for about an hour and a half.

It is impossible to deny that the admission of foreign paper, at a duty equal only to that of the Excise, brought a considerable quantity of foreign paper to compete with British. But Mr. Gladstone had intended that the Excise should be abolished. If he had contemplated the retention of the Excise, I do not think he would have agreed to the reduction of the Customs Duty to the same level. But the idea that the consumer was to pay a duty on foreign paper for the benefit of the paper-maker was one entirely opposed to the principles of the Repeal of the Corn Laws and of the Commercial Treaty with France.

CHAPTER XX

PAPER DUTY REPEALED

ON Monday, April 15, 1861, Mr. Gladstone brought forward his Budget, and in it appeared the repeal of the Paper Duty, to take effect on October 1st. The next day an article, from which the following is an extract, appeared in the *Morning Advertiser* :—

“ The Budget of the Chancellor of the Exchequer is before the public. . . . He is, it seems, after all, to repeal the Paper Duty in October next. Now we only repeat what was currently and confidently confirmed last night at the House, that Mr. Gladstone had no such intention until yesterday morning. A violent article appeared on Friday in Mr. Bright’s organ, threatening both Mr. Gladstone and Mr. Milner-Gibson with the implacable hostility of the Manchester school of politicians if they did not either put a pressure on Mr. Gladstone, which would compel him to remit the duty on paper, or secede from the Palmerston Government. The threat, it would appear, has had the desired effect. The Paper Duties are to be repealed in six months from this date.

“ But what, we are curious to know, will Lord Palmerston say to this? His personal honour is involved in the matter. A month has not elapsed since he explicitly and emphatically told a deputation, consisting of about sixty persons engaged in the paper trade, that the Paper Duties would not only not be abolished this year, but would not even be in any way interfered with. The question then comes to be, Did Lord Palmerston, after this deliberate and emphatic statement, give his sanction to the repeal of the Paper Duties announced

by Mr. Gladstone last night? Or has Mr. Gladstone made that one of the provisions of his Budget, without the concurrence of the Premier? The noble Lord is bound, as a point of personal honour, to offer some explanation in reference to this matter. . . .

“There is a House of Commons; and Mr. Gladstone is not that House. It is not yet impersonated in him. The third reading of his last Bill for the remission of the Paper Duties was only carried by a majority of nine. If the Conservatives please, they are now in a position to reject a similar Bill by a majority of at least twice that number.

“And they could not adopt any course of opposition to the Government which would be more popular with the country. The nation must see that the sacrifice of at least £1,200,000 of revenue—at a time, too, when it is with difficulty that the Chancellor of the Exchequer can get the two ends to meet—is made merely to please Mr. Bright and three or four other Members of Parliament. . . . The country is indignant and mortified to see the Ministry thus intimidated by a small clique, who have no influence—just as they have really no English feeling.

“We are aware that Mr. Gladstone estimates the loss to the revenue by the remission of the Paper Duties at only £665,000. Either the grounds on which he comes to the conclusion that this will be the amount must be fallacious, or there must have been a strange misconception pervading Parliament and the public during the discussion on the Paper Duties all last session, for in both Houses the loss to the revenue was never stated at less than £1,200,000, while it was often represented as being nearer £1,500,000.”

Now the gross amount of the Excise on Paper, as recorded in the Seventh Annual Report of the Board of Inland Revenue, was—

		£
For the year ending March 31, 1861	...	1,463,080
“ “ “ ” 1862	...	<u>799,918</u>
Showing a loss for the year 1861-2 of	...	£663,162

Mr. Gladstone's calculation was therefore perfectly correct, while rumours in the two Houses had forgotten to deduct the amount of the various drawbacks on the tax and the expense of collecting it. The editor had evidently forgotten that the loss for the year could only be the loss on the six months during which the duty was not to be paid. The Budget of 1861-2 was not concerned in the loss of the other half of the duty. This would, of course, affect the Budget of the following year.

What had taken place in the Cabinet I do not know. It is exceedingly probable that Mr. Gladstone and Mr. Milner-Gibson let Lord Palmerston know that they would resign if they were not allowed to carry the repeal of the Paper Duty, and it is more likely that they inspired "Mr. Bright's organ" than that they were alarmed with any threats of what would happen to them if they failed to carry out the fiscal reform to which Mr. Gladstone had pledged himself in the previous session, and which Mr. Milner-Gibson had advocated laboriously both in and out of Parliament for twelve years. As to Lord Palmerston's "honour"—it had not hindered him from betraying his colleagues in the last session—why should it prevent him from bamboozling the paper-makers now into the hope that he would set Mr. Cobden's French

Treaty aside, and give them a protective duty on foreign paper ?

Mr. Gladstone had, on this occasion, a much more difficult task than in the previous year. Several unexpected circumstances had interfered with the success of his estimate of the revenue. The Income Tax and the taxes on tea and sugar had expired with the financial year 1860-61. There was, therefore, argued his opponents, a deficit of many millions. Lord Derby's argument in favour of permanent taxes no longer found favour. Mr. Gladstone proposed to impose an Income Tax of ninepence in the pound. "Had he considered the danger of war before he proposed to reduce taxation ?" The independent Opposition, as Mr. Disraeli called it (as if he himself were only a bystander), asked this question, and began by arguing that there was no surplus. But they speedily agreed to the ninepence Income Tax, and then proposed to reduce the Tea Duty.

On April 15th Mr. Gladstone produced his Budget. After explaining in very minute detail the financial conditions of last year, and the prospects for the current one, he made the following statement : The expenditure was estimated at £69,900,000 ; the continuance of the taxes of last year would have given a revenue of £71,823,000. He proposed to re-

impose the Income Tax, but only at ninepence in the pound, and to repeal the Paper Duty. This reduction of the Income Tax would cause a loss for the year of £850,000 ; the loss on the Paper Duty would be for the year £665,000 ; there would be a surplus of £408,000 ; which, added to the expenditure, £69,900,000, would make up the sum of £71,823,000, which would have been received had the taxes been the same as last year.

In the debate on the motion that the Speaker leave the chair, on April 22nd, the "Independent Opposition" brought the whole condition of Europe and Asia into the discussion, declaring this enlargement of the subject to be necessary, if there were to be any reduction of taxation.

The mouthpiece of the "Independent Opposition" was Mr. Thomas Baring, brother of Sir Francis Baring, who had distinguished himself as a financier by adding the three-tenths of a farthing to the Paper Duty when he was Chancellor of the Exchequer. He addressed the House on the motion for going into Committee of Ways and Means. He explained that he did this instead of waiting till the House had gone into Committee, because he understood that the whole finance was to be put into one Bill, while in Committee it was customary to speak only upon the particular resolution brought before them. He con-

gratulated the House that a vote against the Budget was not a vote of no confidence. A Budget could be amended by the House. Without touching on the constitutional question, he thought the decision in another place last year was a godsend to the Exchequer. He was afraid of any reduction of taxation, because he saw so many things which might require an increase of expenditure. Any reduction should be made in taxes where the amount could be restored if necessary. The Paper Duty could not be oppressive, or it would not be so continually on the increase. It ought not to be repealed, because it would be impossible to restore it.

Why a duty which was not oppressive could not be restored, Mr. Baring did not explain. This latter statement could not be contradicted, because the oppressiveness of the duty had been recognised even by the Commissioners of Inland Revenue.

The style in which all this was said was modest and conciliatory, and all Mr. Baring's figures were accurate and intelligible. The weakness of some of its allegations did not prevent the speech from being approved by those whose views it was intended to represent. Mr. Baring moved no resolution, and he expressed his hope that there would be no change in the Ministry. The House seems to have known that the decision lay between Mr. Gladstone and

Lord Palmerston, and Lord Palmerston seems to have seen that if he did not allow the Paper Duty to be repealed his Administration would be broken up.

Mr. Horsman, M.P. for Stroud, supplied the virus which was wanting in the speech of Mr. Baring. We can find space only for a few extracts from the most characteristic part of his speech, his view of "the decision, in another place, of last session." But as it was eminently a party speech, some particulars of Mr. Horsman's antecedents may be appropriate. He voted for the second and third readings of the Bill for the Repeal of the Newspaper Stamp. He did not vote on Mr. Milner-Gibson's motion in 1850 for the repeal of the Paper Duty, and in our second Report we recorded his name as one of forty-seven absentees who were supporters of Mr. Hume's motion for the extension of the suffrage and who had "committed themselves to the position of vindicating popular rights while they obstruct popular intelligence." Mr. Disraeli had taken our side and "Liberal" members had been afraid that the "Liberal" Government would be defeated.

Mr. Horsman said :—

"I must say I think it a matter of great regret that these questions of the Paper Duty and the House of Lords have come upon us again so soon. (Opposition cheers.) The

events of last year are not remote, nor are recollections so obliterated, nor the repeal of the Excise on Paper so urgent, nor the case against the House of Lords quite so clear, as to justify any Minister in assuming that the defeat of July will be converted into a triumph in April. The stirring of the question on this occasion is, I think, every way unfortunate. We have hitherto had an unusually tranquil session, in every way the reverse of that of last year. . . . But the sky is suddenly overcast, and a storm has come from the quarter where we least expected it. The Chancellor of the Exchequer, sailing on a smooth sea, with the whole ocean of finance to navigate in, has run his vessel on the only rock that was laid down in the chart. . . .

"I confess I was not prepared to hear my right hon. friend take his stand upon the Budget of last year, and, remembering how the revenue from the Paper Duty, which he offered to throw away in February, became in July a godsend to the Exchequer (hear, hear), I did not expect to hear him adopt the tone of an injured man, and indulge in taunts towards those who, distrusting his calculations, had checked his prodigality. I did not expect to hear him accuse us of injustice, of ignorance, and of unfulfilled predictions. But least of all was I prepared for his calling upon the House, upon the very first occasion, with the shortest possible interval, to repeat what is now acknowledged to have been the folly of last year, and, mistaking the feeling of the country, and miscalculating the strength of the Government in this House, to ask to do it by a measure which combines a repeal of a duty with an affront to the House of Lords. . . . Last year when the Budget was introduced, all the odds were on his side. The House was with him, the country was with him—his surplus was believed in, and his opponents had a difficult and uphill battle to fight. But they won the battle, and before the summer was far advanced the country was awakened to the delusion of the spring. This year all is changed except the high courage which courts danger, and the indomitable faith which will acknowledge no defeat. All else is changed. The mistake we made last year by the repeal of the Paper Duty is now universally acknowledged. The Government is not strong; the Chancellor of the Exchequer,

its brightest ornament, its mainstay—for he is the keystone of the arch which joins Birmingham to Tiverton—has been proved to be not infallible ; and many members on his side of the House come to the consideration of this question in a very different mood from that of last year, and are determined to study for themselves the finances of the country as a matter for which they are responsible and as a real duty."

Then followed a long dissertation on the necessity of providing a sufficient sum for the military expenses ; and all this was aimed against the repeal of the Paper Duty and in no way against the reduction of a penny on the Income Tax and the speech was made in concert with the "Independent Opposition" who were advocating a reduction of the Tea Duty.

Meantime, by the breaking of the promise of repeal, all were injured who had made arrangements to profit by that repeal. By the reduction of the Import Duty while Excise Duty remained, importation was unfairly promoted, to the detriment of native paper-makers, especially the Irish. No consideration was shown to the opinion given against the Duty by the Commissioners of Inland Revenue. Mr. Gladstone had accepted the popular demand made upon him to repeal an Excise Duty. He knew that the process of a great change was always accompanied by loss and inconvenience, and that the protraction of the process must cause much

injustice. He could not consent to be a party to the keeping of an important trade in a state of confusion. The delay caused by the Lords had created a great deal of confusion. It was his duty to put an end to it so soon as he could.

On May 30th, in Committee on the financial Bill, Mr. Gladstone moved that the Paper Duty cease on October 18th. The preliminary resolution to this effect had been agreed to without opposition on May 6th, but on the 13th the second reading of the Customs and Inland Revenue Bill was resisted; and a violent attack was made on the proposal to put all the finances into one Bill, although this was the plan resolved on by the House the year before, after the Committee on the action of the Lords had recommended this course. The debate lasted two nights, but the plan was adopted without a division and Clause 4 (the repeal of the Paper Duty) passed by a majority of 15 (Ayes 296, Noes 281). On the previous occasion Mr. Disraeli had observed that the Government was in its teens: eighteen was not a majority.

Next came Clause 5, repeal of the Customs Duty on Paper. Mr. Gladstone told Mr. Norris that he was welcome to his Committee on the Foreign Duties on the Export of Rags; but that the repeal of the Customs Duty would not be postponed till that Committee had reported.

The country was bound to this course by the French Treaty. The present arrangement about the duties was unfavourable to the paper trade, but everything would be improved when both the duties had ceased. We need not trouble to trace the further progress of the Customs and Inland Revenue Bill. It passed the House of Lords with a protest signed by ten peers led by Lord Monteagle and the Duke of Portland. It was not signed by Lord Derby or Lord Lyndhurst.

Lord Palmerston had told the paper-makers that there would be no change in the *Paper Duties* that year. This was saying literally that the Excise Duty would not be repealed, and that the Import Duty would not exceed the Excise Duty. This was not a particularly pleasing prospect. The paper-makers had determined that they would not admit that the Excise had any injurious effect upon the manufacture beyond the amount of the duty. Charles Knight, on the contrary, had found that the price of paper was increased by double the amount of the taxes. This must have given the foreign paper-maker an advantage had there not been a protective duty against him.

Now, the protection had been taken away by the French Treaty. The paper-makers wanted to get it back again. They could prove that the foreign

export duties on rags increased the cost of making paper in England. This was certainly true. But how could this prove that the newspaper proprietors and the booksellers ought not to be permitted to get from the foreigner what the British paper-maker could not supply them with at the same price ? The principle on which the French were negotiating a Commercial Treaty with Great Britain was that the French consumer should be allowed to import what he could not get at home without too great a sacrifice. But the principle on which Mr. Cobden was acting for Great Britain was that the consumer should be free to consult his own interest, unless an import duty was desired for revenue, or the British manufacturer was opposed by an Excise duty. To protect the British manufacturer against the foreigner on the ground of the scarcity of rags, however caused, would have been contrary to the principles on which was founded our Treaty with France. To these principles Lord Palmerston was pledged by his appointment of Mr. Cobden as negotiator.

But the French Treaty *did* recognise that, if the British producer was hampered by the Excise, he ought to have such protection against the foreigner as would restore the previous equilibrium. In attempting, therefore, to obtain a duty on foreign paper on the ground that the French prohibition of

the export of rags made the manufacture in England more costly, the paper-makers were fighting against their own object. If they had demanded protection on the ground of their being handicapped by the Excise, they would have found some support in the French Treaty. But this support could not outlast the Excise Duty.

The Committee was granted on the 28th of May. The financial Bill, which included the repeal of the Paper Duty, passed the Commons on the 3rd of June. On the 12th of June it received the Royal Assent. On the 2nd of July the Committee on the Export of Rags was nominated. On the 25th of July it made its report to the House. Though rather unwillingly, it rejected by 9 to 3 the assertion that the Excise did not interfere with the process of manufacture. It made no recommendation but that the Government should most earnestly endeavour to obtain the removal of all foreign duties on the export of rags. A proposal for an Import Duty on Paper till this object should be attained was withdrawn without a division.

The Committee on the Export Duties on Rags was a tub thrown to the whale. But its discussions were interesting. Its appointment was a curious interference at the end of a war by those who had taken no part in it, but who protested against the

victory just as it was being won. It was also the last opposition to the repeal of the last of the Taxes on Knowledge, and deserves a brief comment as the closing scene of a twelve years' contest.

The commingling of the French Commercial Treaty with the repeal of the Excise on Paper was the cause of confusion not only in the minds of the paper-makers, but in the procedure of the British Government. The objects of the Chancellor of the Exchequer, and of the negotiation of the French Treaty, were in perfect harmony. The first was the repeal of the Excise, the second of the Customs Duty on Paper. The two duties ought to have ceased, and, till they ceased, the 2½d. Import Duty ought to have continued. This would have happened, almost exactly, if Mr. Gladstone's Bill for the Repeal of the Paper Duty had been carried, as, in the beginning of 1860, there was every reason to expect. The French Treaty was to come into operation in August; but it was agreed to in January, 1860. The repeal of the Paper Duty was moved on the 10th of February, 1860. Mr. Gladstone and Mr. Cobden, in singleness of heart, trusted in their mutual success. Lord Palmerston, their mutual superior, let them alone, smiled upon the intrigue against the repeal of the Paper Duty, and allowed the French Treaty to reduce the Import

Duty on Paper to the level of the Excise Duty—a condition which lasted about twelve months, when both duties expired together.

We had always thought that the Customs Duty ought to have been double that of the Excise. We could not forget Charles Knight's experience that the reduction of the Paper Duty from 3d. to 1½d. per lb. had reduced the price of a ream of Penny Cyclopedic paper 9s. per ream, though the reduction in the duty had been only 4s. 4½d. The paper-makers and stationers had (of necessity) doubled the tax to the consumer.

But we held that the producer, though entitled to protection against any taxation inflicted by his own Government, had no claim to turn over to the consumer any disadvantage caused by a foreign state. We had always anticipated, as a matter of course, that when the Excise Duty fell the Import Duty would accompany it. But when the French Treaty promised that the Import Duty on French paper should not exceed the Excise Duty, a new doctrine was brought out by the paper-makers. They asserted that the price of paper was increased only by the actual amount of the Excise Tax, but they demanded a protective duty of a penny per lb., on the ground that the raw material in Great Britain, especially rags, was insufficient, and that

this insufficiency was caused by the prohibition of their export from France and Belgium, and by a duty averaging £7 11s. 3d. per ton on their export from the other countries of Europe. Their case was absolutely hopeless.

It must be admitted that in the last eighteen years the import of paper has exceeded the export. But the loss which the paper-makers were determined to anticipate in 1860 and 1861 did not continue much beyond the time when the Excise was removed. No doubt, in the change, some of the paper-makers rose and some fell. A demand was even made that the importers of foreign rags should be re-imbursed by the Treasury for duties they had paid on them. But this demand was not complied with, and the result shows that Mr. Gladstone had been right even in running some pecuniary risk in order to place a very important trade in a position in which, so far as British legislation was concerned, it enjoyed a freedom from taxation which gave it fair play and no favour.

Thus fell the last of the Taxes on Knowledge, opposed with more violence than had been displayed in recent years against the repeal of the Stamp. The persistency of Mr. Gladstone triumphed; although he had only a small majority in the Commons, and though the majority in the Lords

would have resisted if their Leader had backed them. But the “Independent Opposition” was weak, Lord Lyndhurst was dumb, and Lord Derby, though he made a speech against the Bill, advised the House not to carry their opposition into a vote. The majority of the previous Session had gained neither popularity nor power by their escapade ; they had affronted all who valued the privileges of the House of Commons, and they had deprived themselves of the power of revising any part of each year’s financial scheme unless they were ready to run the risk of seeing it all rejected. They had, too, an unpleasant feeling that they had given an impulse to the progress of direct and to the repeal of indirect taxation—a process the general benefit of which they were quite incompetent to comprehend.

One of the most remarkable circumstances in the agitation for the repeal of the Taxes on Knowledge was the gradual dawning on Mr. Gladstone’s mind of the mischiefs of indirect, and of the simple advantages of direct taxation.

In 1853, when he was trying to retain sixpence of the Advertisement Duty, he represented Mr. Milner-Gibson as opposing that duty on the mere ground of its being an indirect tax. Mr. Milner-Gibson would not admit this, although he allowed

that he was not friendly to indirect taxation. That very session, however, Mr. Gladstone was repealing the Soap Tax, which was then bringing in £1,397,648. In the next year he had to raise the Income Tax to sixteen-pence in the pound. In the time of the Crimean War he must have seen how little harm that high rate occasioned, while increased or new taxes on commodities diminished their consumption and ruined those whom that diminution drove out of the market. He cast aside the doctrine of old Arthur Young and of Sir Cornwall Lewis, that a large number of indirect taxes is less unjust than a small one. He increased the Spirit Tax and equalised it through the United Kingdom. By this he obtained an annual revenue of two millions more than, fourteen years previously, had been obtained from spirits, glass, bricks, and soap put together, while these articles and their makers had been freed from the fetters of the Excise. His greatest liberation from the Excise was that of Paper in 1861; but it was not his last. In 1862, by repealing the Hop Duty, which he had admitted was deplorable, he rewarded the persistency of Mr. Dodson, who had for years called for that act of justice to his constituents of the county of Sussex.

Finally, in an address to the Electors of Leeds,

October 7, 1881, he pronounced his views in the following words :—

“I hope you always will be forward, wherever you can, to get rid of an Excise Duty.”

But since he made this confession of faith he has not shown the zeal which in his youth nerved him to the destruction of no less than five Excise Duties. Since 1870 no Excise Duty has been repealed except that on gold and silver plate.

What started the agitation for the repeal of the Taxes on Knowledge was Mr. Cobden’s “National Budget.” He proposed a reduction of eleven millions of taxation of which all but £1,610,000 was indirect. But with one exception he proposed to make this possible by a reduction of expenditure. All the taxes he proposed to repeal have been repealed except the Malt Tax. The one tax he proposed, on succession to real estate, has been enacted by Sir William Harcourt. But the proposals for reduction of expenditure have been cast to the winds by Parliament with the hearty sanction of the people. And now “the Imperial Idea” is developing, and proposals are made to increase the army and the navy, to put a tax upon every importation from abroad, and to confine our trade to our Colonies by means of

a Zollverein, while a Chancellor of the Exchequer asks, not whether we cannot reduce our expenditure, but whether, if we increase it, we can get the money without restoring indirect taxation.

It is evident that the lesson given during the repeal of the Taxes on Knowledge, of the superiority of direct taxation, and of the iniquity of taxes on commerce and industry, which Sir M. Hicks-Beach, in his financial statement of 1896, declared to have proved themselves by results, and to have made the actual taxpayers comfortable, has not yet permeated the population. The repeal of the Taxes on Knowledge—£2,133,094, if we add together the amount of the three taxes in the last year of their respective existence, took only twelve years. Twenty years of agitation, commenced by Members of the Association for the Repeal of the Taxes on Knowledge, have reduced the Railway Passenger Duty from £816,454 to £257,730, yet this paltry sum, which paralyses the service of the Railways, does not appear to any Chancellor of the Exchequer to come under the mandate “Wherever you can, get rid of an Excise Duty.” Everybody wants cheap railway fares. But there seems to be a superstition that the only way to get them is to tax them. After a fifty years’ progress of direct taxation, no Chancellor of the Exchequer

ventures to take a quarter of a million to get rid of an Excise Duty of which Sir Robert Peel was ashamed more than fifty years ago.

So long and so hard a fight as that for the defence of the Taxes on Knowledge required a celebration : a memorial which might be preserved as an heirloom, presented by the victorious army to its leader.

There could be no doubt who was entitled to this memorial. Mr. Milner-Gibson had early associated himself with the Newspaper Stamp Abolition Committee when it re-commenced the agitation, which had been dropped twelve years before, when the Stamp was reduced from fourpence to a penny. In concert with them he had brought the three taxes together before Parliament, and had done so annually from 1850 to 1858. He had accepted the office of President of the Board of Trade not *instead* of the repeal of the one remaining Tax on Knowledge, but with the understanding that he was to promote this object in office ; and he had carried it on in the Cabinet as he had before carried it on in Parliament, for his presence there made it possible for Mr. Gladstone to carry out the purpose on which he had determined when he returned to the office of Chancellor of the Exchequer.

The members and friends of the Association held two or more meetings and appointed a committee,

who collected subscriptions, limiting the amount of each to one pound, and presented a memorial to Mr. Milner-Gibson at a public breakfast at Free-masons' Hall, on the 5th of February, 1862. Mr. William Ewart, M.P., for Dumfries, presided. The following were on the platform—Right Hon. M. T. Baines, M.P., E. H. J. Craufurd, M.P., A. S. Ayrton, M.P., Alderman Solomons, Samuel Morley, Charles Knight, Robert Chambers (chairman of the Testimonial Committee), Alderman Baldwin, of Birmingham, Alderman Towle, of Oxford, the Sheriffs of London and Middlesex, Mr. John Francis (Hon. Sec. of the Committee), and many gentlemen connected with the cheap Press of the metropolis. The Secretary, Mr. Francis, read letters from Messrs. Cobden and Bright and other gentlemen apologising for their absence.

The testimonial was placed on a table before the chairman. It consisted of a handsome centrepiece, after a design by Flaxman, and two large and graceful seven-light candelabra, after a design suggested by the late Sir C. Barry. The centrepiece and candelabra were of silver gilt. Upon the centrepiece was engraved the following inscription:—

“Presented to the Right Hon. Thomas Milner-Gibson, M.P., by the members and friends of the Association for the Repeal of the Taxes on Knowledge, as a commemorative testimonial

of his important services during twelve years as their president. Advertisement Duty repealed August 4, 1853 ; Compulsory Stamp on newspapers repealed June 29, 1855 ; Paper Duty repealed October 1, 1861."

Mr. Francis read the address which he had drawn up to Mr. Milner-Gibson. It contained a brief narrative of the efforts made for the repeal of the three taxes, and was signed by the chairman of the 'Testimonial Committee, Mr. Ewart, the treasurer and the secretary.

The Chairman, in proposing the health of Mr. Milner-Gibson, observed that the repeal of the Taxes on Knowledge had taken two years longer than the siege of Troy. He referred also to the previous efforts of Lord Brougham and of Sir Edward Bulwer Lytton, and said, *inter alia* :—

" Publicity is, you will allow, the seal of the constitution and of the prosperity of the country. And is it not a great thing to have accomplished for the poor man—and there are many poor men I could wish had votes who have them not at present—that he may have the means of forming an opinion and a judgment upon the great questions of the day, and as to the manner in which he shall exercise his franchise ? "

Mr. Milner-Gibson, in acknowledging the toast, said it was difficult for him to find words to express his feelings. He continued :—

" The triumph of the cause would in itself have been a sufficient reward for my humble exertions. It may perhaps to some appear rather unusual for a Minister of the Crown to

receive a testimonial of this kind ; and, if this testimonial had been offered to me in respect of services rendered to the cause since I became a member of the Administration of Lord Palmerston I should certainly have declined to accept it.

My hon. friend has, however, given honour where honour is due, when he mentioned the name of Mr. Gladstone. The repeal of the Paper Duty—the last of the Taxes on Knowledge—was the act of the Administration as a whole, of which I was only an individual member. The organ of that Administration, Mr. Gladstone, did justice to the cause that it was his duty to advocate, and he has received no more honour than he is entitled to receive at the hands of our chairman. But although I should have declined to receive this testimonial simply in reference to the question of the Paper Duty, the fact of my having become a member of Lord Palmerston's Administration did not appear to me to preclude me from acceding to the request that had been made that I should possess some memorial—something to awaken the memory from time to time—of that long and agreeable connection which existed betwixt me and the two societies of which I had the honour of being president. It is in this sense that I am proud to accept this testimonial, and I shall never regard it without a pleasing recollection of the past, and of those associates who with me worked in the cause of the repeal of these taxes. (Cheers.) There are those amongst us who cannot be passed over in a review of the labours of the past, and I cannot forget that with me, in the old Association for the Repeal of the Taxes on Knowledge, there were men without whose labours probably the cause would not have triumphed to this hour. I speak of the treasurer of the association, Mr. Novello ; I speak of the chairman of the Executive Committee ; and of the able and faithful secretary, Mr. Collet ; I speak also of my hon. friend on the left, Mr. Francis, secretary to the Press Association.

“When I first became acquainted with these gentlemen the question of the repeal of the Taxes on Knowledge was slumbering. Mr. Francis Place—whose name, I dare say, many of you will recollect—suggested to me that some one ought to keep the lamp burning ; that some member of Parliament should take up this question, which had been left unsettled by the Government that had then lately retired. The taxes had

been reduced, but not repealed. The stamp on newspapers had been reduced from fourpence, I think, to one penny ; but, as Lord Brougham quaintly observed, that penny was the worst penny of all."

A committee was also formed to obtain a subscription which should clear off all debts of the association, and realise a sum to be presented to the secretary.

There were two other members of the committee whose sacrifices of time and labour might well have made the association desirous of making to them some pecuniary acknowledgment—Dr. John Watts, our sub-treasurer, on whom had fallen almost the whole of the management of the Manchester Association, so valuable to us for its moral, political, and pecuniary support ; and Mr. Richard Moore, the chairman and constant adviser and representative of the committee. I have felt vexed in writing this memoir at my inability to portray the services of these two gentlemen, which, because of their unceasing character, do not stand in that relief which could have called attention to them. They freely surrendered their claims and joined the committee for the testimonial to the secretary ; Mr. Moore acting as secretary to it. The treasurer was Mr. Novello, who led the way with a very handsome subscription. His example was followed by some of the Newspaper Press who had benefited by the

repeal of the Taxes on Knowledge and by many of our old liberal supporters who had no private interest in the matter. The debts of the association were paid and a sum of £543 was presented to Mr. Collet.

In 1863 the labours of Mr. Francis were also recognised by a testimonial. On January 19th of that year a number of gentlemen representing the Press Association and the Association for the Repeal of the Taxes on Knowledge, held a meeting at 47, Paternoster Row, for the purpose of presenting to him an acknowledgment of the great services he had rendered during a period of thirteen years. Mr. D. N. Chambers occupied the chair, and among the company, which numbered about thirty, were many literary men and publishers. Letters of regret were sent from Dr. Robert Chambers, Mr. W. H. Smith, Mr. G. W. Petter, Dr. Gray, of Dublin, and others. The testimonial consisted of a massive silver salver, and a tea and coffee service, bearing the inscription :—

“Freedom of the Press from taxation. This salver, together with a tea service, is presented to Mr. John Francis as a testimonial from the committee and friends of the Press Association, in acknowledgment of his persistent services in promoting the repeal of the Taxes on Literature and the Press. The Advertisement Duty repeal, August 4, 1853; the repeal of the Compulsory Stamp on newspapers, June 15, 1855; and the repeal of the Paper Duty, October 1, 1861.”

Such were the celebrations of the accomplishment of our first object, "The exemption of the Press from all taxation." But our second object remained to be accomplished. Queen Anne's taxes were repealed. George III.'s restrictions, which produced no revenue, remained on the Statute Book. It took eight more years to remove them from it, and to accomplish our second object : " Its liberation from all control except that of a court of law." This will be the subject of our next chapter.

CHAPTER XXI

THE SECURITY SYSTEM

THE repeal of the 60 George III. cap. 9, which enchain'd the Press, and of the 39 George III. cap. 79, which treated all printing as sedition, unless specially licensed, was, from the beginning of our Association, recognised as our object, when on the 20th of June, 1849, the Newspaper Stamp Abolition Committee commenced the circular which announced its existence as follows :—

“ Its object is to obtain the exemption of the Press from all taxation, and its emancipation from all control, except that of a Court of Law.”

The Georgian Acts, especially that of 1819, excited the most intense indignation in all Liberal members of the House of Commons, on account of the principle of Coercion on which they were based, and by which they were protected. By the principle of Coercion, I mean that principle which, in order to suppress, or under pretence of suppressing illegal

actions, prohibits such as are in themselves perfectly unobjectionable.

But the majority of mankind are much more influenced by the coercion actually used than by any which is only contained in the Statute Book. The imprisonment of persons for selling unstamped newspapers created much more disgust than the statute which required every pamphlet to give security against libel, even while, as against newspapers, this statute was enforced. The 60 George III. cap. 9 was drawn up in the hope of suppressing Cobbett's *Register*. But he increased its price so as to exempt it. When in May, 1827, Mr. Hume moved for the repeal of the Act, Mr. Canning told him to screw up his courage, print three sheets and charge sixpence. He was not ashamed to avow the fact that the object of the Act was not to put down blasphemy in general, but blasphemy in two sheets. When he said that blasphemy was one of the three essentials of a paper brought under the Act, he was not afraid of being reminded that, though the Act professed to be "for restraining the abuses arising from the publication of blasphemous and seditious libels," this third essential was not required to be either blasphemy or sedition, but only the insertion of news, or comments on news, or on any matter in Church or State. The publi-

cation of the King's Speech would have brought the publisher under the Act, and, according to Mr. Canning's statement, would thus have been blasphemy.

Accordingly, when the Newspaper Stamp ceased to be compulsory, and the Advertisement and Paper Duties were repealed, the popularity of our Association vanished into thin air. We had persisted in bringing the Security System before the House of Commons, and before the public, and had called on the Somerset House authorities to include pamphlets in their administration of the Security Laws, but we never succeeded in exciting against them a popular hatred. What hatred against them did exist was inherited from the contemporaries of those who introduced the Georgian Acts, or entertained through a general and not unreasonable distrust of the tendencies of those who exercised the powers of Government. No proprietor of an important and well-paying newspaper objected on his own account to give security for it, and only in a few small districts would the people be deprived of cheap newspapers by the Security System.

The history of the abolition of this system is not, therefore, an exciting one. Few members of the Legislature were desirous of taking part in its attack ; as few were heard to raise their voices in its defence ;

but these were sufficient to retain the system, till Mr. Ayrton, having become Secretary to the Treasury, brought in a Bill with the support of the Government, and Lord Granville, then Colonial Secretary, brought it into the House of Lords.

The particularly sordid and oppressive character of the Act of 1819 has been repeatedly and fully described in these pages. But this was only one of the Six Acts; another of which, 60 George III. cap. 8, imposed banishment as a penalty for a second conviction of blasphemy. This penalty has been erroneously stated to be part of the 60 George III. cap. 9. I mention the error, because it has been repeatedly made in high quarters by persons who usually made a point of being accurate in their statements. Some of the Six Acts even contemplated an organised and armed insurrection in the counties of Great Britain as a design which it would be necessary to be prepared to suppress by military force.

But the Act passed twenty years before, the 39 George III. cap. 79, was even more typical. Besides imposing the most crushing punishments, it revelled in affectations of piety. Its real reason, as we have already mentioned, was not so much the difficulty of finding the authors or the printers of papers deemed seditious, as the difficulty of getting a jury

to convict them of sedition. For their advocacy of Parliamentary Reform John Horne Tooke, Thomas Hardy, and John Thelwall were, in 1794, indicted for high treason. But they were acquitted, thanks to their own innocence and to the forensic ability of Erskine. By prosecuting men, not for the demerits of what they had printed, but for the *fact* of having printed at an unrecognised press, it was hoped, not without reason, to secure convictions by means of the limitation of the jury to the decision on a *fact* which a scrupulous veracity could not deny. Yet public men who had led useful and honourable public lives, who would have shuddered at the idea of originating these Acts, shrank from the responsibility of repealing them. Moreover, by making it criminal to print without notice what might be printed legally with notice, it was easy to add that a matter which needed so little proof should not be required to be submitted to a jury at all.

A history of the prosecutions under this Act might be a useful, though a melancholy, history of human folly. There were a few instances of the seizure of presses during the prevalence of unstamped newspapers between the passing of the Reform Act in 1832, and the reduction of the Newspaper Stamp to a penny in 1836. How far the Act was carried out in the reign of George III. I do not know. Such an

Act could not have been universally enforced. An earnest attempt to carry it out would have excited universal disgust. But, as a weapon to be used against the minority in whom the threat of a French invasion had not swallowed up the desire for parliamentary reform, it may have been employed, as the Stamp laws were, to harass unoffending individuals.

But I recollect an instance in the reign of William IV., in which one of its least objectionable sections was employed to commit a gross injustice ; an action which was resented by the people in a manner most creditable to them.

The wages of a few agricultural labourers in Dorsetshire had been reduced from eight to seven shillings a week.

They had formed a trade union in the hope of restoring their wages to their former amount, or, at least of averting their further fall. Like many whose education ought to have taught them better, these ignorant men attached importance to mysterious and secret forms, and they swore each other to secrecy. Now section 2 of this Act treated as an unlawful combination any society where any oath or engagement is taken which is not authorised by law, and section 8 punished any one convicted under the Act by indictment in due course of law,

with seven years' transportation. Section 5 exempts Freemasons from the operation of the Act. But the Dorsetshire labourers were not Freemasons, and were not at liberty to perform secret rites.

These men, whose only offence was that they had sworn to keep their proceedings secret, were arrested, indicted in due course of law, convicted and sentenced to transportation. The object was to terrify the Trades Unions, who were under the impression that it might be possible for them somehow to obtain twelve hours' pay for eight hours' labour. These Unions were not at all addicted to keeping their proceedings secret, but this was the only thing penalised by the Act of which they were innocent. The prosecution, considered as an act of policy, was as stupid as it was base, while it was virtually a confession that the Act was obsolete.

The Unions petitioned Parliament and memorialised the Home Office. Thirty-five thousand of their members, each Union forming a separate company, marched through the streets to the place of rendezvous. I saw them assembling there, in the field opposite Copenhagen House, near what is now the London Cattle Market. They marched through the streets again to the Home Office in Downing Street, and, leaving a deputation there with their Memorial, went on to Kennington Common, whence

they dispersed to their homes. When their front ranks reached Downing Street the rear ranks were still in Copenhagen fields. Their Memorial was rejected. Some months afterwards the convicts were pardoned and recalled from Australia. The Unions subscribed enough to place them in a far better position than they had occupied before their arrest. After this, so far as I know, they were never heard of. They had in them nothing of the rebel, or even of the agitator. They were just the men for whom the Act was calculated. Men likely to get into a scrape by accident, and to be kept there to frighten the others—only this time the others were not frightened.

If any one is left who approves this Act we would ask him why it did not preserve the Corn Laws. Any one who studies the Act will see that it bristles with provisions which would have transported every member of the Anti-Corn Law League to Botany Bay for seven years. But the Tories were in office during the most important part of that agitation. The Tories were always adepts at drawing up Coercion Bills; but when these had passed into Acts, they often left it to the Whigs to carry them out.

In a Chartist Association of which William Lovett was secretary, and which met in the National

Hall, Holborn, we used sometimes to hold communication with other societies. In order not to come under the ban of the 39 George III. cap. 79, sec. 2, we used in such cases to dissolve our weekly meeting of the Association, appoint a Chairman and consider ourselves a public meeting of persons there assembled. But there was no real danger; the Government had had enough of the 39 George III. cap. 79 in 1834.

If this Act were to be re-enacted *verbatim*, there is no society in this country which would be so liable to its penalties as the Primrose League. I do not mean that the Primrose League publishes "printed papers of an irreligious, treasonable, and seditious nature, tending to revile our holy religion." But the laws which were passed in 1799 to protect "our holy religion" forbade nearly all the proceedings which the Primrose League employs for the same conservative purpose. The Primrose League endeavours, as did the London Corresponding Society, to teach the people the way they should go, and it makes considerable use of printed papers which are published sometimes in less than three sheets, and at a price less than sixpence. Under the definition of blasphemy logically deduced from Mr. Canning's speech of May 31, 1827, they would come under the description of blasphemy,

and Lord Salisbury, as their Grand Master, would be liable to seven years' transportation to Botany Bay.

We have already touched upon Mr. Ayrton's Bill to repeal the Security laws and the other laws affecting the Press, and his unsuccessful efforts to get a member of the House of Lords to take it up. In the session of 1860 it passed through the House of Commons without debate and without amendment. We were, however, fully taken up with our agitation for the repeal of the Paper Duty, and with our resistance to the proceedings of the House of Lords. To have brought into the quarrel any arguments against the Security System would only have made more acute the resistance in the House of Lords to the repeal of the Paper Duty. It may well be supposed that the success of that resistance on the 21st of May inspired Lord Chelmsford to resist that repeal of the Security laws on which, when he was Lord Chancellor, the Solicitor-General had said that all were agreed.

It was after the 21st of May, 1860, that Mr. Ayrton found a Peer who had the courage to carry on his Bill in the House of Lords. In 1836 Sir John Campbell was Attorney-General. At the age of fifty-seven his acceptance of a peerage, unless he were raised to the Bench, would have been to end

his career. But he accepted a peerage for his wife as Baroness Stratheden, with reversion to her sons by her marriage with him. In 1841 he was made Lord Chancellor of Ireland. Afterwards he was Lord Chief Justice of England, and in 1860 he was Lord Chancellor. His eldest son, by the death of his mother, had become Lord Stratheden.

Encouraged by his father, Lord Stratheden undertook Mr. Ayrton's Bill, a very arduous task, for the House of Lords was very ignorant of its subject, and very little inclined to be informed. None of them were zealous in its favour, and there was a small number who, having a superstitious dread of the consequence of repealing any restriction on the liberty of the subject, could yet be brought to go to the House to vote by the influence of one of their number who had been Lord Chancellor, and who was likely (as indeed happened) to be Lord Chancellor again when next his party should come back to office. Lord Stratheden, therefore, reserved to himself the right of consenting to the postponement of the Bill, should it meet with any opposition.

In moving the second reading on the 23rd of July he said :—

“ This Bill deals only with the 39 George III. cap. 79 ; the 60 George III. cap. 9 ; and the 1 William IV. cap. 73. It does not interfere with or alter the Acts which require that

newspapers shall be registered at Somerset House, and that the name of the printer shall appear on every publication. It repeals only part of the first-mentioned Act of 1799, by which debates are prohibited in houses without a previous license, and by which printers, type-founders, and printing-press makers were compelled to obtain certificates from the Clerk of the Peace before they proceeded to carry on business. The second Act to which I have referred is one of the celebrated six Acts passed in 1819, which brought such odium on the Government, as being encroachments on the ancient freedom of the country. By its provisions were for the first time enacted Securities from publishers. By the third Act, which was passed in 1830, the Securities, which were by the Act of 1819 required from publishers, were to some extent modified. But although such statutes may be defended in time of revolutionary agitation, we have now outlived the fears and passions by which they were created, and, as the Stamp Laws have been abrogated, these Securities have been practically nullified. The only question raised by the Bill is, consequently, whether these enactments should not be altogether abrogated. The Bill has received the unanimous approval of the other House, and I therefore trust your Lordships will give it a second reading."

The debate which followed was not particularly instructive. Lord Chelmsford recommended a careful study of the provisions of the Bill, and drew special attention to the clause on the 39 George III. cap. 79 which empowered all persons to seize any one distributing or pasting bills to which no printer's name was attached, and to take him before a magistrate. His experience at the bar taught him that libellers commonly employed persons to distribute their libels without a printer's name, and, if the clause was repealed, it would be

impossible to detect them. He also decidedly objected to the proposed repeal of the 60 George III. cap. 9, which referred only to newspapers (!) and contained an important clause, requiring printers and publishers, before publishing newspapers, to enter into recognizances, rendering themselves answerable for any fine or penalty they might incur through being convicted of a blasphemous or seditious libel. He suggested that the Bill should be confined to the repeal of the clauses in the 39 George III. Lord Chelmsford had his way, in spite of Lord Campbell's earnest appeal that the second reading should pass. Lord Cranworth, a former Lord Chancellor, supported him in a speech which contended that the Bill would get rid of many safeguards, particularly that requiring that persons publishing newspapers should give security that they would not be guilty of private malice. He had declined to take charge of the Bill, because he objected to the introduction of any measure which did not have on its face an intimation of its object and effect. Lord Wensleydale hoped that the measure would be referred to a Select Committee, but Lord Stratheden insisted that the second reading should first be taken, whereupon Lord Chelmsford moved that the Bill should be read a second time that day month. The division

gave him a majority of 26 (contents 10; non-contents 36).

The light - heartedness of the Liberal ex-Chancellor, Lord Cranworth, who admitted that he had taken no advantage of the four months' notice to ascertain the scope and effect of this perilous Bill, contrasts finely with the so laudable earnestness of the Conservative ex-Chancellor, who having read up the Statutes to be repealed, "gave us all the information we possess on the subject," and insisted on his word being taken for law against the Bill, though, when holding his most important office in the Government, he had allowed his colleagues to express, unrebuked, a contrary opinion. Lord Cranworth, though grateful to him for his not altogether accurate information, was willing to trust the House of Lords to consider the details of the Bill, and voted for the second reading. Lord Stratheden was willing to accept a Select Committee, and had reminded him that, even after this, the House would still be at liberty to reject the Bill ; but Lord Chelmsford had "no alternative" but to vote against any further consideration of the subject. The House, by its own admission, was ignorant of it. Lord Chelmsford could not venture to trust them to search for further information. It was already late in the Session. By the time a

Select Committee had reported, it might have been too late for him to induce a number of Peers to attend ready to reject the Bill.

During the session of the following year we endeavoured to educate the House of Lords by preparing a petition which set forth the injustice of the Security System. I suppose it was presented, but I can find no record of the fact. Mr. Ayrton's proposals, which it represented, were now confined to the abolition of the Security System by the total repeal of the 60 George III. cap. 9 and the 1 William IV. cap. 73. The Paper Duty Repeal Bill had received the Royal Assent on the 12th June, but the temper of the House of Lords was not propitious for pressing on them a further concession to the Association for the Repeal of the Taxes on Knowledge. Accordingly, though Mr. Ayrton's Bill made its usual unopposed and undebated progress through the Commons, it was met on the threshold of the Lords by the ominous remark from Lord Redesdale, the Chairman of Committees, that, as the measure had already been rejected, "it is out of the question that we should be called upon to discuss it again at this late period of the Session." Lord Stratheden, nevertheless, moved the second reading on the following day, the 2nd of August. His speech was chiefly directed to the alterations

that had been made in the Bill to meet objections stated in the previous year, while he pointed out, to appease Lord Redesdale, that the defeat on that occasion had been an afterthought. Lord Chelmsford declared that the Bill had been defeated by 36 to 10, and amongst the majority were several Cabinet Ministers. He objected to carrying at that period of the Session a Bill which had passed through the other House so quietly that he would not have known of its presence on the table had it not been for an anonymous correspondent signing himself "Amicus." The order of the day for the second reading was thereupon discharged.

There were at this time five peers in the Cabinet. Lord Campbell and Lord Granville had in 1860 voted with Lord Stratheden—the Dukes of Argyll and Newcastle did not vote. The "several Cabinet Ministers among the majority" *was* the Duke of Somerset, then First Lord of the Admiralty; rather a good friend of ours, for he presented our Petition for the Repeal of the Paper Duty shortly after the Lords' aggression, against which he had given his vote.

Lord Chelmsford's two assertions that the Bill had *not* been discussed in the Lower House, and that it had been decisively rejected in the Upper, were nothing less than impudent. But though the

new craft carried less cargo than the other, it still proposed to repeal the Security System, in which was involved the principle of the 60 George III. cap. 9, namely, that a man who is willing to supply news, or remarks on news, or on any matter in Church or State, in a less quantity than 714 square inches to people who cannot afford to give him sixpence for it, is presumably a disloyal subject, and must give bail beforehand for the offences he must be desirous of committing. It was annoying that he could not at once suppress Lord Stratheden, but he probably went home thanking Heaven that they were safe for, at any rate, another year.

To cut a long story short, the Bill was no more successful in the following year. But in the meantime we had laid a memorial before the Chancellor of the Exchequer which explained the anomalies in the existing system. They were—

1. The permission for newspapers with the impressed stamp to circulate through the post for a fortnight, while those to which an adhesive stamp is affixed are transmitted only once.

2. The permission accorded to the impressed stamped newspapers to use a three-halfpenny stamp, while unstamped papers or packets of unstamped papers weighing more than four ounces are charged twopence.

3. The subjection of newspapers, or what are deemed such, to the Security System.

The remedies we proposed were as follows :—

1. The abolition of the impressed stamp.

2. That all printed matter exceeding four ounces and under six ounces should be transmitted under an adhesive stamp at three-halfpence.

We reminded Mr. Gladstone that he had himself made these two proposals in the House of Commons on February 10, 1862.

3. The repeal of the 60 George III. cap. 9.

We showed that under the Security System registration of newspapers could not really be enforced, but that if a newspaper could be registered without giving security no newspaper proprietor would refuse to register his paper if required to do so by the Inland Revenue. We suggested also to Mr. Gladstone that the extension of the three-halfpenny stamp might be carried by a Treasury Order, in the same manner that the penny stamp had been granted in 1855.

Lord Stratheden carried the war into the enemy's country when he moved the second reading on the 17th of July. He pointed out that several members of the late Government, namely, Sir Hugh Cairns and Mr. Sotheran Estcourt, were actively pledged to the abolition of the Security System, and that

Sir Hugh had even promised to bring in a Bill for that purpose, while Mr. Estcourt proposed the removal of securities, and the possible retention of registration.

“ Since then the House of Commons, instructed by the late Government—for such language was instruction—sanctioned Bills to abrogate securities and keep up registration. And these are the securities of which the noble and learned Lord, who then held the Great Seal, would now resist the abrogation. On the 7th of April another member of the Government (Mr. Sotheran Estcourt) speaking in their name, advised Mr. Ayrton to withdraw his Bill in prospect of the General Election, and himself undertook in the next Session to offer legislation in a spirit not different from his own. To give precision to a pledge which, although liberal, was vague, the Solicitor-General proceeded to remark that, in the opinion of all parties, statutes that required securities ought to be repealed (as the Bill now before the House proposes to repeal them), and that those which require the printer’s name to be attached to what he prints should be retained. The point to be considered was, whether the law which requires newspapers to be registered should or should not be adhered to. The legal organ of the late Government had not made his mind up to even this degree of rigour, while he removed securities, in the name not only of his friends and of himself, but of all parties.”

Lord Stratheden made two fresh points—(1) that proprietors avoided registration because they would be compelled to find securities ; (2) that Mr. Pitt, when he passed his measure in 1799 to restrain the Press in days of revolutionary ferment, never ventured to exact securities from printers.

Of Lord Chelmsford’s speech we need say nothing,

except that it contained no reference whatever to his responsibility for the consent given to the Bill when he was Lord Chancellor by the lesser Law officers of the Crown. Lord Granville recommended the withdrawal of the Bill for alterations, and Lord Stratheden was prepared to accept that suggestion. Lord Chelmsford, however, insisted on its being negatived, and negatived it was. His truculence was in strong contrast to his unwillingness to enforce the newspaper laws when he was Attorney-General. When at that time we waited on him and called on him to do this, he said :—

“ It is not my duty even to give an opinion on these publications unless I am called on to do so by the Board of Inland Revenue.”

The last entry quoted from our minute book was in July, 1862. The next minute was in June, 1868. But in the interim the subject of the Securities, as well as those of the Impressed Stamp and the Postage of Newspapers, were more than once brought before Parliament.

CHAPTER XXII

DEATH OF LORD PALMERSTON

ON October 18, 1865, Lord Palmerston died, and was succeeded as Prime Minister by Earl Russell, who, from June 11, 1859, had been Foreign Secretary. Liberals began to breathe a little more freely, and in 1866 broke into speech.

Thus Mr. Darby Griffith, M.P. for Devizes, a "Liberal Conservative," who had voted in favour of Mr. Disraeli's Motion of Censure against Lord Palmerston for England's neutrality in the Danish War, asked the Chancellor of the Exchequer (Mr. Gladstone)—

"Whether he was aware that certain railways have commenced carrying newspapers along the whole extent of their lines by means of an adhesive stamp at the price of a half-penny for each transmission, and, if so, whether it would not be expedient that the stamp for the transmission of newspapers through the post should be reduced to the same amount? The present postal law was altogether anomalous, for while the impressed stamp served to carry a newspaper through the post office several times for a period of fifteen days, the affixed stamp answered only the purpose of one transmission.

"Mr. Gladstone could not enter into details, but reminded the hon. member that the railways were not troubled with the collection, which was an important part of the cost to the post office."

On March 12, 1866, Mr. Gladstone brought in a Bill for Parliamentary Reform. On June 18th he was defeated on an Amendment by Lord Dunkellin and Earl Russell, and his Ministry resigned. Lord Derby became Prime Minister again, and the liberty of unlicensed speaking was restored to all the enemies of the Taxes on Knowledge. They soon found a test in the interference of the Inland Revenue with the *East London Observer*, the *Hornsey Hornet*, and the *Owl*, the last of which was price sixpence, but being under $7\frac{1}{4}$ square inches in surface was bound to give security. Mr. Milner-Gibson called attention to these prosecutions, and asked on what principle the law was being administered. Mr. Ayrton, too, improved the occasion by giving an account of his difficulties in getting any attention to his Bill in the other House, and declaring that its rejection had been managed by "a so-called Liberal Government." The reply of the Attorney-General, Sir John Rolt, was remarkable :—

"The right hon. gentleman asks what has been done by the Government in enforcing these Acts. I have inquired, like the right hon. gentleman, at the Inland Revenue De-

partment, and I have found that the course now adopted by this department is the same as it has always adopted. Certainly it has not acted upon any instruction from the present Government. Whatever has been done has been done by direction from the former Government. I know not whether the opinion of the Law officers of the late Government has been taken upon the matter. But certainly the opinion of the present Government has not, and no instructions have been issued by this Government. The course pursued by the Board of Inland Revenue has been this. *They never stir till their attention is called by some of the public to a breach of the law in certain particulars.* The duty has been imposed on them of seeing that the law is enforced in these particulars. When information is laid before them they act on this information. The way in which they act is—certainly in respect to the prosecutions now in force it has been—to write to the parties and ask them for explanations. This takes some months—so long a time, in fact, that I am strongly under the impression that these matters were regulated before the present Government came into office. When it is at last found that the parties deliberately refuse to obey the law, then, reluctantly, and without favour or affection, proceedings are taken to enforce the law. So far as I can learn there have been only three prosecutions recently commenced."

The Attorney-General's speech is worthy of analysis. It is characteristic, not of himself as a man, but of a lawyer who, called to speak on a matter of which he is ignorant, expects instructions, and, these not being supplied by the member who drags him out, goes to the Inland Revenue Office to get them.

The Inland Revenue officers give him the information he wants respecting their administration. They tell him they do now as they always have

done, and that they do nothing unless their attention is called to some publication which is breaking the law. This really was the way they were acting, and the way they always had acted. This was indeed the charge made against them ; namely, that they allowed the law to be broken till some outside person called on them to interfere.

They were perfectly veracious in telling Sir John Rolt that they had had no instructions from the present Government. In recognising the Security System they were acting on instructions given to them by Sir Richard Bethell when he succeeded Sir Alexander Cockburn as Attorney-General. In their practice of meddling with nobody till some outsider called on them to interfere they were sanctioned by the silent approbation of Lord Chelmsford when he was Attorney-General, a practice to the continuance of which he never objected when he was Lord Chancellor in 1858-9.

The Inland Revenue officers do not appear to have discussed the policy of the Security System with Sir John Rolt. They did not tell him that the newspaper laws had been a thorn in their side for several years ; that they had been twice beaten in courts of law, and twice disgraced by its being proved in court and admitted by the judges that they prosecuted some papers and exempted others

equally liable, while they had enjoyed some years' peace only by avoiding to carry any proceeding to the decision of a court.

For all this there was a reason, or at least an assignable cause. Mr. John Wood and Mr. Thomas Keogh were dead; Mr. Joseph Timm had retired from the practice of his profession to the more congenial occupation of sheep farming, and Mr. William Melvill reigned—and suffered in his stead. There was nobody left to warn him of the dangers of the path he was about to tread.

I do not believe that Mr. Melvill picked out the cases he prosecuted—I know that subordinate officers sent out notices to publications that they were newspapers and must register. If an answer came to one of these notices, either the solicitor or the secretary would have to deal with it. If the publisher expressed himself willing to register, he would be told that he must also give security. If he then discontinued his publication nobody would be any the wiser. If he continued it, and Mr. Melvill yielded, as Mr. Timm had so often had the good sense to do, little or nothing of the case would transpire.

Probably feeling encouraged by the support given by Sir John Rolt to "the good law," which he thought "ought to be maintained," though further

than this "he did not wish to vindicate its policy," and not discouraged by the succession to his office of the less genial, but (at the time) equally ignorant Sir John B. Karslake, Mr. Melvill proceeded to threaten the publishers, and was making progress towards subjecting them to the discipline of the Court of Exchequer.

Mr. E. H. J. Craufurd promptly made up the new load. Sir John Karslake had become Attorney-General in place of Sir John Rolt, appointed a Judge of the Court of Appeal. He therefore put the question whether the Law officers of the Crown had ever sanctioned the exemption of small pamphlets from the securities required by statute, or had they ever given their opinion that newspapers were still liable to find securities. Sir John Karslake replied to both questions in the negative. When we recollect the answers about Newspaper Law given by Sir Frederick Thesiger, and even by Sir Alexander Cockburn, and compare their replies to questions with this triumphant answer of Sir John Karslake, we cannot help reflecting what an advantage there may be in ignorance. He took occasion, however, to examine into the proceedings of Somerset House, and ascertained this error when the subject was next raised by Mr. Ayrton, who contended with much force

that the law was unequally administered, and even used to gratify personal enmity. This Sir John Karslake denied, and while incidentally confessing that the opinion of the Law officers of the Crown had been taken in 1856-7, dilated on the forbearance of the Board of Inland Revenue. Mr. Milner-Gibson was induced to agree with him on the last point, but charged the Government with retaining on the Statute Book a law which could not be enforced, which they had not the good sense to repeal, and which they, nevertheless, did not allow to remain in abeyance. He suggested that the Government should bring in a Bill either that Session or the next.

Mr. John Stuart Mill thanked Mr. Milner-Gibson for making this suggestion, and continued :—

“ What would be said if every physician were bound to give security that he would not poison his patients ? Surely it is sufficient to punish him if he does poison them. My purpose in rising is to express a hope that, if the Government cannot bring in a measure of the kind proposed this session, they will at least suspend all prosecutions under these Acts, which are generally condemned by public opinion, which it has been found impossible to enforce impartially, and which, therefore, operate most unjustly upon those who are prosecuted under them ; often by individuals without the concurrence of the Attorney-General and of the Board of Inland Revenue.”

The discussion was then diverted by Mr. Montagu Chambers to the question of respectability as deter-

mined by price. Both he, and Mr. Craufurd, who followed him, forgot the intention of the Act of 1819. It was not passed to protect individuals from libel—that was an afterthought of the year 1830. Nor was it to establish “a good, strong, sound Press.” This was avowed to be the object of the Act of 1836. The object of the Act of 1819 was to restrain “pamphlets and printed papers containing observations upon public events and occurrences, tending to excite hatred and contempt of the Government and Constitution of these realms as by law established, and also vilifying our holy religion,” which, it was announced, had “lately been published in great numbers and at very small prices.” The object was that the lower orders, that is those who could not afford sixpence a week for a newspaper, should not be allowed to puzzle their heads about the way they were governed in Church or State. People who could and would pay £1 6s. a year for their reading might be trusted to read what they chose, even if this included literature rather obnoxious to the administrators of “our holy religion.” It is true that the Inland Revenue always acted as if the Security System included all newspapers whatever their size and price, but this is an interpretation of their own invention, and no more justifiable by the wording of the

eighth section of the Act than their exemption of pamphlets.

The policy of Sir John Karslake is but reserved for comment, when we come to the particulars of the publications which he actually brought into court to answer for their "violation of the law." These were the *Camden and Kentish Town Gazette*, which we undertook to defend, and the *National Reformer*, which defended itself by the pertinacity, courage and legal acumen of its proprietor and editor, Mr. Charles Bradlaugh. Long before this we had ceased to publish our *Gazette*, and had given up the small office in Strand Lane which we had taken when the Secretary removed to Highgate Hill. To consider how best to resist the renewed activity of Somerset House we summoned all the members of the committee to a meeting at 2 p.m. at 1, Bridge Street, Westminster, for the 24th of June, 1868. The attendance was not numerous, though it included Mr. Milner-Gibson and Mr. Torrens, M.P. In addition to a resolution to bring a test case before a court of law, we passed a petition against the partial and illegal use made of the Security System to persecute selected patrons of the Press which Mr. Ayrton was to have presented in the following session. But before it arrived the General Election had resulted in such a manner that Mr. Disraeli had

resigned on the 2nd of December, and on the 9th Mr. Gladstone became Prime Minister. Mr. Ayrton, now Secretary to the Treasury, informed us that he was about himself to bring in a Bill to repeal the Security System.

Once more, and for the last time, Mr. Ayrton's measure made an undebated passage through the House of Commons. In Committee (April 22, 1869) Mr. Walpole alluded to the expediency of preserving newspapers in the British Museum. Mr. Ayrton undertook to bring in a special Bill for that purpose, but under the Copyright Act it was provided that a copy of each issue should be sent to the Museum at the expense of the proprietors.

The death of the Security System in the House of Lords was quiet and inglorious. Introduced by Lord Lansdowne, the Bill was briefly debated on the second reading, when Lord Cairns admitted that the Acts which it proposed to repeal were obsolete, and had fallen into disuse.

There was a slight discussion on the penalties imposed, under the Act of 1799, for delivering lectures in unlicensed houses for which admission was charged. It appeared that the Home Secretary had prohibited a lecture at Tynemouth on the liquor controversy, but the Lord Chancellor, Lord Hatherley, explained that his action had been

dictated by a fear of bloodshed. Having passed through its remaining stages, the Bill received the Royal Assent on the 12th of July, 1869.

This Act did abolish all previous restrictions on the Press, unless it be a previous restriction to have to publish the name and address of the printer on everything printed. It relieves them from all liabilities except such as are imposed on every subject, under the protection of a Court of Law, deciding on each case according to its merits.

But to understand the bearing of this Act it must be taken in connection with another Act, passed in the following year, 1870, 33 and 34 Vict. cap. 79, an Act for further regulation of details of postage and for other purposes relating to the Post Office. This Act confers a privilege upon newspapers of passing through the Post Office at a halfpenny for each transmission, while papers, not being newspapers, pay a halfpenny for every two ounces. The old question, "What is a newspaper?" requires solution before it can be known what periodical publications are entitled to receive the postal privilege of transmission at a halfpenny whatever their weight.

Here is the definition :—

"Any publication coming within the following description shall for the purposes of this Act be deemed a newspaper (that is to say) any publication consisting wholly or in great

part of political or other news, or of articles relating thereto, or to other current topics, with or without advertisements, subject to these conditions.

“That it be printed and published in the United Kingdom.

“That it be published in numbers at intervals of not more than seven days.

“That it be printed on a sheet or sheets unstitched.

“That it have the full title and date of publication printed at the top of the first page, and the whole or part of the title and the date of publication printed at the top of every subsequent page.”

The spirit of 1819 must have inspired the newspaper privilege of halfpenny postage. Cheap and small newspapers can no longer be prohibited, but a big and high-priced newspaper can be charged a sum which will not carry a number of small ones making up the same weight. The Post Office frets at this newspaper privilege, and sometimes tries to arrest it by the plea that a publication is not sufficiently devoted to news. When two publications of unusual size are rivals it is very unfair for the Post Office to make any difference between them on such a ground. Such a practice, if indulged in, would lead to many of the evils suffered when newspapers were afflicted with varying conditions, not of privilege, but of taxation.

Our principle had always been that all printed matter should be treated alike, according to weight, as all written matter was treated alike according to weight. Seeing the constant difficulty of reducing

the postage universally, we had not attempted to insist upon any particular rate unless that rate were in some cases accepted by the Government. In particular, when Mr. Gladstone had proposed a penny rate for four ounces of any printed matter, we had resisted the counter proposal of the Yorkshire newspapers for a halfpenny postage for newspapers only. We thought our work would have been completed when the Security System was abolished, but we had not dissolved. In fact we never did dissolve. We could not pretend to continue our organisation till the privilege of newspapers over other printed matter should be abolished ; but we resolved not to sink into oblivion without leaving a protest against this injustice.

On April 20, 1870, our Committee met at the house of our Chairman, Mr. Richard Moore, in Hart Street, Bloomsbury. We elected Dr. John Watts treasurer, in the place of Mr. Alfred Novello, who, on account of his removal to Genoa, had resigned the office, though he still remained one of the Committee. We agreed to a Memorial to the Marquis of Hartington, then Postmaster-General, and to a petition, in the same sense, to Parliament, commenting unfavourably upon the charge of postage at the rate of a halfpenny, not for six, but for two ounces, on all printed matter that could not

be described as a *bond fide* newspaper. The petition, which was presented by Mr. Peter Rylands, M.P. for Burnley, was most incorrectly described in the report as one in "favour of a halfpenny postage." The next meeting of our Committee was held at Mr. Moore's on the 15th of June. We agreed to a petition remonstrating on this misrepresentation of our petition of April 20th, and praying that that petition might be printed. We also agreed to a petition against the plan in the Postage Bill for a privileged rate for newspapers. We showed that this plan would be equivalent to a subvention to the *Times* of about £30,000 a year, and we prayed that all printed matter might go through the post at a uniform rate. We placed both petitions in the hands of Mr. Rylands, who made good use of them. The Petition Committee did not print our remonstrance, but they printed correctly our petition of April 20th which they had misrepresented, and the next week they printed our further petition and recorded it as a petition *against* the Post Office Bill. After this the Committee never met again. The second petition was the last act of the Association for promoting the Repeal of the Taxes on Knowledge.

EPILOGUE

THE LAST ATTEMPT AT PRESS COERCION

ABOUT twelve months before the repeal of the Security System, the last attempt was made for the coercion of the Press. We use the word "coercion" as meaning the punishment of that which is admitted to be innocent in itself, but prohibited under pretence that liberty to do it may be used for some evil purpose.

I believe that the chief cause for the prosecutions of 1868-9 was the retirement of Mr. Timm; and the advent, in January, 1866, of Mr., afterwards Sir William Melvill, to the office of Solicitor of Inland Revenue. Mr. Timm, whose chief desire was to perform the duties of his office with as much regularity and as little friction as possible, had long been disgusted with the obnoxious but unsuccessful pretence of carrying on a system which he was neither allowed to carry out according to law, nor to regulate according to his judgment. After a spurt,

whose result was the prosecution of the *Bury Times* in 1857 and the remission of the penalties and Government costs to the now registered newspaper proprietor, Mr. Ayrton brought in his Bill with the sanction of the Tory Government in 1859. After this, Mr. Timm was quite willing to hold his hand, and the Press had rest for ten years.

Why the new tax-gatherer should display his zeal in a matter in which there was no taxation to be enforced is a question not easy to answer. But when he had once commenced action, he displayed a zeal which discarded all the indulgence of his predecessor. He aimed at bringing into order all weekly publications which contained any narrative of current events, and, like his predecessor, he would not register any paper that did not find securities. But in doing this he was doing only what Mr. Timm had been compelled by Sir R. Bethell, when Attorney-General, to attempt—an attempt in which he had failed.

In attempting to enforce the Registration and Security laws, Mr. Melville does not appear to have studied the experiences of Mr. Timm. The description given in the House of Commons of his proceedings was that whenever he received an intimation that a newspaper was published which had not been registered, he sent it a notice, and then

that he followed it up slowly, the proceedings coming to an end if the paper registered or ceased to exist. This was true; but he did not receive this information about every unregistered newspaper which was published. The statement obviously showed that all were not treated alike. Since he waited till somebody informed against the paper, he could not tell how many he left unthreatened.

Now, driven to our wits' end by this fit of injudicious activity at Somerset House after ten years' laxity, an argument occurred to us which we ought to have used for the *Bury Times*. The first section of the Act of 1855, which repealed the Newspaper Stamp, 18 Vict. cap. 27, is as follows:—

1. "From and after fourteen days after the passing of this Act it shall not be compulsory (except for the purpose of transmission by the post) to print any newspaper on paper stamped for denoting the duties imposed by law on newspapers, and no person shall be subject or liable to any penalty or forfeiture for printing, publishing, selling, or having in his possession any unstamped newspaper."

It appeared to us that after this it would be impossible to convict any newspaper for not having registered under the 6 and 7 William IV. cap. 76, or any newspaper, *as such*, for not finding the securities required by the 60 Geo. III. cap. 9. It might be prosecuted under this last Act as a paper containing

remarks on matters in Church and State if the price were less than sixpence, or if the superficies did not exceed 714 square inches ; but, if the prosecution designated it a newspaper, it could not be convicted unless it were decided that it was a newspaper.

On this not very firm ground we took up the case of Messrs. Widdicombe, proprietors of the *Camden and Kentish Town Gazette*, who had been warned by Mr. Melvill that their *Gazette* was a newspaper, and must register and find security.

This case was exactly the same as that of the *Bury Times* and of many others which had profited by the indulgence reigning at Somerset House to come into existence. These were now to be brought into subjection if they were able and willing to find securities. If they could not or would not, they were to be suppressed for the benefit of those who were more fortunate and more submissive.

The original intention of the Security System of 1819 was to protect the Government. The extension of the so-called protection to private individuals was an afterthought of the year 1830. But those who wished in 1869 to retain the system appear to have mostly desired it as a protection to private individuals.

Messrs. Widdicombe referred the Solicitor of

Inland Revenue to our Solicitors, and Mr. Melvill summoned them, not to the Court of Exchequer, but to Bow Street. Our old friend, Sir Thomas Henry, heard the case, for which we had provided Counsel. His judgment may be summed up in six words, which he addressed to us. "You ask me to anticipate legislation." He granted, however, a case for appeal to the Court of Exchequer against the conviction of the *Camden and Kentish Town Gazette*, but the trial never took place owing to the repeal of the Act under which Messrs. Widdicombe were convicted. Our attempt at "anticipating legislation" had suspended the action of the law. We collected subscriptions from our friends and paid the legal expenses of the defence, and I am happy to be able to state that the *Camden and Kentish Town Gazette* still flourishes.

Mr. Melvill was not content to aim at what Mr. Timm had failed to accomplish ; that is, to enforce the law against papers certainly newspapers. He desired to treat as newspapers periodicals which had certainly been newspapers under those parts of the 60 Geo. III. cap. 9 which had been repealed by the Act of 1836, but had never since been treated as newspapers ; for it was the intention of the Act of 1836 that no periodicals should be taxed except for their news, and that any paper that was stamped

should have postal privileges. But to comprehend the extension of the term newspaper, with its restorations as attempted by Mr. Melvill, we must see what the papers had been to which he was extending the term newspaper. We must go back to the halcyon days of Mr. Timm.

Beset not only by the unstamped and their friends, but by the Treasury, who would not sanction a strict adherence to the law, there was one rule, as we have pointed out, to which Mr. Timm made a point of adhering so far as he possibly could. He determined that in his principal office (that of a tax-gatherer) he would be just, and would not allow any unstamped paper to compete with a fair trader who stamped his paper. But when any periodical addicted itself to theatricals or theology, to law or to the liquor trade, to music or to medicine, to royalism or to republicanism, he did not take advantage of its containing "any news" to pounce down upon it, accusing it of defrauding the revenue; nor did he demand that it should find security against libel. The most pertinent instance is that of the *Reasoner*, which he never treated as a newspaper, though the law plainly considered it as such.

The *National Reformer* was a weekly paper on as nearly as possible the same lines as the *Reasoner*.

It was founded in 1860, so in 1868 it had existed eight years. In all this time it had never been interfered with by the Inland Revenue. And all the particulars which, till the Act of 1855, had brought the *Reasoner* evidently into the pale of the newspaper law had been repealed. The prosecution of the *National Reformer* differed, too, from every prosecution of the Press since the passing of the Act of 1836. Unlike those prosecutions it was perfectly spontaneous on the part of the Board of Inland Revenue. Its eight years' existence in accordance with the rules in force had created a property which ought to have been respected like any other literary property. The enforcement, unprecedented in any similar case, of an Act which no Government had ever fully enforced, would have destroyed this property. Its proprietor, Mr. Charles Bradlaugh, a man earnest, independent and courageous, apt by the extremity of his doctrines to excite the hostility of those engaged in theology and politics, could not have consented to carry on his work under the risk of making other persons liable to severe loss if he should incur an action for libel.

Behind this nefarious attempt there were, no doubt, persons who would have rejoiced at such a cowardly suppression of a very heterodox publica-

tion. I should not like to assert that any such feeling existed in Somerset House. But the new force there took no account of the opinion to this effect which the proceeding excited in the numerous body of Secularists throughout England. It recked nothing of the ruin threatened to Mr. Bradlaugh's undertaking. Nor did it consider what disapprobation it might create against the Government by putting into action a new interpretation of laws which a Tory Administration had consented to repeal. Nor did it consider what Somerset House ought to have recollected, that the Security System was the only obstacle to the obtaining of a registration of all periodical papers. Nor did it consider that if it suppressed the ordinary sale of the *National Reformer* it might revive a war against the Government, in which the present Government, like those of former times, might suffer ignominious defeat.

The importance for us in Mr. Bradlaugh's trial lies chiefly in the skill and acumen with which Mr. Bradlaugh expounded the effect of the statutes which then attempted, but then, and even now, in vain, to define a newspaper ; and in the interest which he created in the minds of the judges, to whom he submitted a theory which they admitted to deserve consideration, and on which they,

perhaps, were glad to be spared from the duty of deciding, by the conduct of Mr. Gladstone's Administration, who, after accepting the prosecution from their predecessors, abandoned it at a time when an acquittal appeared far from improbable.

After a preliminary skirmish over the counts of the indictment, in which the Solicitor of the Inland Revenue was compelled to specify the statutes under which he prosecuted, the trial began, before Baron Martin in Westminster Hall, on June 13, 1868. Only ten special jurymen appeared, and with the concurrence of both parties they were discharged. Sir John Karslake's prudence is surprising after his speech in the House. But what is more surprising still is that Mr. Gladstone, coming into office on December 9, 1868, as Prime Minister, allowed the prosecution to continue; when Sir Robert Collier displayed an ignorance of the history of the Security laws almost equal to that of his predecessor. For about eight months the prosecution was suspended, then the proceedings were resumed.

In opening this "very short and simple case" before Baron Bramwell, in the Court of Exchequer, on February 2nd, Sir Robert Collier said:—

"So the law, I apprehend, is perfectly clear; you will hear from his Lordship that a newspaper is a paper containing 'any public news, intelligence, or occurrences printed at intervals of less than twenty-six days.'"

This sentence showed an utter oblivion of the point discussed in the case of the *Household Narrative*—the special meaning of the expression “any news,” the absence of which from the first clause in the schedule even Baron Parke thought might prevent a monthly paper from being a newspaper which contained some news, while the other three judges thought that even weekly papers, in spite of their presence in the third clause, might yet contain some news without being newspapers under the Act. Now this interpretation given by Baron Parke of the first clause, which, by the repeal of the third, was the only definition left for the case; this interpretation, acquiesced in by the other judges, was the ground on which Mr. Bradlaugh pleaded that the *National Reformer* was not a newspaper. This interpretation the Attorney-General set aside by what really was a quotation from the clause which had been repealed. Probably he did not know that he was making a false quotation. But it was exactly what it was his special duty to know. Not to have made himself master of the case of the *Household Narrative* was a gross neglect of duty on the part of an Attorney-General who was prosecuting a periodical only on the ground of its being a newspaper, which no similar periodical had ever been accused of being.

“Now, gentlemen, a word or two in respect to the second charge. The 60 Geo. III. cap. 9, section 8, says:—‘No person from and after 30 days from the passing of this Act shall print or publish any newspaper or pamphlet.’ The provision as to pamphlets has been repealed.”

Another gross and disgraceful error, coming as it did from the counsel for the Crown. Mr. Bradlaugh had no difficulty in proving him to be utterly wrong on the second point, by a mere quotation of the Act; as to the first he said:—

“There have been put in to-day, somewhat irregularly, as my Lord thinks—

“BARON BRAMWELL.—Yes.

“MR. BRADLAUGH.—Copies of several publications, and the object of putting these publications in here to-day is to show that there may be publications within the period of twenty-six days; periodical publications which may contain news, and which yet are not newspapers; and what I would submit is, that a paper is not necessarily a newspaper from the mere fact of its containing news; that if the containing news be incidental only to the publication of a paper, that paper is not a newspaper. In the case of the Attorney-General *versus* Bradbury the question was very much discussed, and Lord Wensleydale gave it as his decided opinion that the clause of the schedule which has been commented on to-day by the learned Attorney-General (clause 1) was not to be taken to mean that a publication which contained *any* news was a newspaper, but, on the contrary, there was to be understood as a newspaper a paper whose main and general object was to give the public information about public events. That is to say, the *Times* is a newspaper, the *Daily News* is a newspaper, the *Daily Telegraph* is a newspaper, because their main and general object is to make the public acquainted with the general news of the day; but a paper is not a newspaper, such as the *Engineer*, for example, whose object is specifically to talk and write to engineers about their special profession. In

the *Engineer* there would be an engineering trial. In the *Medical Journal* you get news relating to squabbles between doctors, or the marriage of a doctor—matters of peculiar interest to the class to which it is addressed, and if you take into your hands the two papers (*National Reformer*) of May 3rd and 10th, you will find in these papers that there is not one item of news which does not bear on the special object of the paper."

The rest of the trial was really a conversation between the defendant, the Attorney-General, and the Judge. Mr. Bradlaugh's demeanour was serious and respectful. Sir Robert Collier was courteous, and did not resent Mr. Bradlaugh's exposure of his ignorance, and Baron Bramwell was positively genial.

The upshot of this day's trial was that Mr. Bradlaugh was to be allowed to submit to the Court of Exchequer that Lord Wensleydale's interpretation of clause 1 in the schedule of the Act of 1836 was correct, and that there was no news in the *National Reformer* that was not admissible under that interpretation. If the Court accepted Lord Wensleydale's interpretation, it would probably go on to say that it should have been left to the jury to say whether there was or was not such general news in the *National Reformer* as would make it a newspaper. In this case it would order a new trial.

I do not see why the verdict of the jury could not have been taken at once upon this point, subject, in

the result, to the decision of the Court on Lord Wensleydale's views. But Baron Bramwell did not offer this, and I am not sure that Mr. Bradlaugh would have accepted it, in spite of the terrible inconvenience and expense of the prolongation of the trial—a trial how different from those into which we had dragged the Court of Exchequer, sure that, whatever the result, it would be useful to the cause we had at heart. We challenged the Government to give us a new liberty. But the Government called on Mr. Bradlaugh to give up a liberty which, till now, not only he, but everybody else had been allowed to enjoy.

Proceedings were resumed in the Court of Exchequer before Lord Chief Baron Kelly, Baron Bramwell, and Baron Cleasby, on April 15th. Mr. Bradlaugh once more declared that "the grave question to which he would have to address himself" was whether the *National Reformer* was a newspaper within the meaning of the Act. He now once more adduced Lord Wensleydale's decision, and pointed out that his exemption covered the *National Reformer* as being a polemical paper, containing theological and metaphysical discussions, and in which the items of news were incidental and incidental only. Baron Bramwell lent him most valuable aid.

"With a view to what you are upon now, I made this note. I ruled that though the news is limited to a particular class, having reference to the objects of the paper, it is within the definition of the Act of Parliament, and on that I give you leave to move to enter a verdict for you, adding, 'If the Crown think that it is not so limited, and the Court hold with the Crown, and that I ought to have decided in favour of the Crown, the verdict was to stand. If they think I ought to have left it to the jury, then there would be a new trial.' . . . No question was left to the jury.

"**Mr. BRADLAUGH.**—No question was left to the jury."

The day's trial concluded as follows :—

"**The LORD CHIEF BARON.**—You may take a rule to show cause upon the first and upon the third counts. Upon the first, that your letter admitting yourself to be the proprietor on the 10th of April is no sufficient evidence of your having been the proprietor on the 1st of May. On that point you may take a rule; and you may also take a rule as to the nature and character of the newspaper; a rule in the alternative for a new trial, or to enter a verdict for the defendant. I need not tell you that you must specify in the rule the grounds on which you mean to contend that you are entitled to a new trial, or to enter a verdict for the defendant.

"**Mr. BRADLAUGH.**—It will be a verdict for me upon the view of the Court being in my favour as to the character of the paper; or a new trial upon its being decided by the Court that his Lordship ought to have left it to the jury.

"**The LORD CHIEF BARON.**—Just so."

On April 23, 1869, Mr. Melvill wrote to Mr. Bradlaugh to say that a Bill having been introduced into the House of Commons to repeal the enactments under which the information against him had been instituted, the Law officers would, if he consented, agree to a *stet processus* being entered. Mr. Bradlaugh gave his consent at once.

The reason given for the abandonment of the prosecution was insufficient; so insufficient that it was a very poor apology for having resumed it after the Tory Government had broken down in the first trial. Before the commencement of the prosecution, a Bill to repeal the Security System had not only been brought in, but had three times passed the House of Commons without a division. The prosecution of the *National Reformer* was an innovation upon the practice which had prevailed from the first hour of the Act of 1819. This practice was never to demand securities from a periodical unless it either was a *bond fide* newspaper or pretended to be one for the sake of obtaining the postage stamp.

It is difficult to say why the prosecution was *not* abandoned the moment Mr. Gladstone returned to office. It is less difficult to guess why it *was* abandoned after the display in court which we have recorded. The Attorney-General must have been sensible that the ignorance of the newspaper laws which he had exposed to the correction of the defendant was not calculated to sustain his hitherto unstained reputation. The line taken by the Judges showed that to call the *National Reformer* a newspaper was to strain in an unprecedented degree the only definition which remained for it in the

schedule. The generous course would have been for the Attorney-General to have given notice to the defendant that he would no longer oppose the rule to show cause why the *National Reformer* should not be declared not to be a newspaper under the first clause in the schedule, and to admit that it was not one.

The defence of Mr. Bradlaugh was the most valuable personal contribution ever made to the liberty of the Press. The liberty, that is, to publish anything that cannot be punished on its own demerits. The prosecution attracted to itself all the venom that had originated the Act of 1819, and displayed all the weakness of that Act from the moment that systematic resistance was brought against it. That Act, in order to prohibit the study of politics to the poor, had imposed the Newspaper Stamp on all periodicals containing *any* news or comments on news, if published at intervals not exceeding twenty-six days. It had further required Security for all such papers, even if not periodical, if they were small or cheap. As the Attorney-General said with regard to Mr. Bradlaugh, the object was not to inflict punishment—the object was to prevent the poor from reading political publications by making them so dear that they could not buy them.

The professed object of all this was to prevent the publication of blasphemy and sedition. These words, in the sense in which they were intended in 1819, would have applied to most of what was published in the *National Reformer*. But what was the defence which the judges agreed to be relevant, and almost allowed to be convincing ? Simply that the object of the paper was not to publish news, but doctrine. The doctrine was the invalidity of the Established Church and the established Constitution of England. The determination of 1819 that papers not newspapers should be taxed as newspapers had worn out into a freedom of newspapers from taxation. The Security System, having never been imposed in fact except upon newspapers, broke down when it was attempted to impose it on the false pretence of being a newspaper. The defence of the *National Reformer* against the Act of 1819 was that it was the very thing which that Act was contrived to break down by falsely calling it a newspaper and taxing it as such.

The Security System appears to have never been of any use in protecting either the Government or individuals by making the securities pay fines incurred by newspaper proprietors. But it probably kept out of the newspaper trade many persons who were not prepared to swear that they were

worth £300 and therefore entitled to execute a bond to that effect.

Mr. Hugh Tilsley, an officer of the Inland Revenue, publishes in every edition of his "Treatise on the Stamp Laws," from 1847 to 1865, the entire Act 60 Geo. III. cap. 9, but he mentions only one case in which an attempt was made to obtain from the security the damages which the principal was unable to pay; and this attempt was a failure. He writes:—

"A plaintiff who recovers damages against the printer or publisher of a newspaper for libel will not be permitted to institute proceedings against the sureties under the 60 George III. cap. 9 and 11 George IV. and 1 William IV. cap. 3 (*sic*) unless he shows that he has used due diligence without avail to get satisfaction from the defendant's goods."¹

"Nor can the securities be made available except for damages recovered against the editor, conductor, or proprietor of the newspaper. Therefore when an action was brought by the Duke of Brunswick against the publisher of the *Satirist* newspaper, in his character of publisher, the Court considered that the Statute did not apply."²

The reason for this exemption of the security for a publisher, if he is only a publisher, is that in the 1 William IV. cap. 73 the power of obtaining damages from the security is limited to actions against any editor, conductor, or proprietor of

¹ This Act is better known as 1 William IV. cap. 73.

² Edition of 1853, page 510.

the newspaper or pamphlet guilty of the libel complained of.

This was an amelioration of the Statute, since it made a distinction in favour of the mere workman, who probably would have no part in the intention to libel.

CONCLUSION

AFTER considering in detail the effects of the Taxes on Knowledge for 157 years, it is impossible to avoid noting that, while there are some points which remain unchanged by time, there are others in which the very words used in the time of Queen Anne do not convey to us the same meaning which they did then.

The backbone of the system has always been a distrust of the people, and a desire to possess some control over them by enacting into crimes actions admitted to be innocent. If you proceed against something which you consider libellous against yourself or seditious as against the Government, you must argue the case to the satisfaction of a jury, or at least of a magistrate, and you may not find your arguments convincing. But if, in order to keep incompetent people from presuming to instruct the public, you enact that no one shall publish except at distant intervals, at sizes not too small and at prices which poor people cannot afford to pay, you

will be able to convince any magistrate whose conscience compels him to enforce the law, and any jury who recollect that their business is not with the law at all, but only with the facts.

One very remarkable thing in this long term of 157 years is the change that has taken place in the meaning attributed to the term “public news”; about which during the last fifty years of the whole term there has been so much difficulty. In Queen Anne's time there seems to have been no difficulty about this matter. Whatever was newly published was news. An eclogue of Virgil, a maxim of Socrates or of Marcus Aurelius, an escapade of Charles II. at Guildhall, or the meeting of some club that never existed, were all included as public news when given to the public. Till the Act of 1819 there was no speciality in “Comments on News.”

But as the practice of reading and the interest in public affairs increased, the newspaper gradually increased in size and price, and the Government, while it kept down the cheap Press by increasing the price of the Stamp, began to curry favour with the regular newspapers and gave them free postage in return for the Compulsory Stamp.

In the shower of indirect taxation which had descended upon us, newspapers were growing to be considered as legitimate subjects of taxation as

malt or hops, and any attempt to dispense with the Stamp was looked on as smuggling, unless it had the sanction of the Government. The Inland Revenue, with a sensible consideration that their true position was that of tax-gatherers, left the Press alone except where they deemed that some revenue was due. They interpreted the Act of 1819 very liberally to the periodicals which abstained from general news and from discussions on matters of Church and State. They asked no Stamp Duty from the *Athenæum* or the *Literary Gazette*, but they made a difficulty about admitting them to the postal privilege for a part of their impression. In order to qualify this portion for the receipt of the stamp and postal privilege, these publications used to insert about three inches headed "Politics," and this constituted them into newspapers. This farce was not continued after the Act of 1836, but the partial stamp and the privilege of postage for the stamped copies lasted till the Stamp was abolished in 1855.

Lord Monteagle always maintained that, under his Act of 1836, a periodical was not a newspaper unless its object were to give the general current news of the day, and he told the Bishop of Exeter that Mr. Owen's *New Moral World* was not a newspaper. Nevertheless the third definition in his

schedule made every periodical a newspaper if it contained *any* news or any comments on news, if it were published at intervals not exceeding twenty-six days, if it were sold for less than sixpence or were less than $7\frac{1}{4}$ inches in surface.

In fifteen years the case of the *Household Narrative* displayed the confusion in which the Act of 1836 had left the Newspaper Laws. The reduction of the price of the stamp from threepence farthing to a penny was a relief to the proprietors of newspapers, and the reduction of the price of the London daily papers from sevenpence to fivepence was a relief to the vendors. But it did not raise the number of newspapers read in the United Kingdom to more than four newspapers apiece for each man, woman and child per annum. The number of stamped newspapers in 1835 was 35,823,859 ; the number in 1851 was 95,163,395. But now, in 1896, the number is enormous. In 1837 the *Standard* published 1,330,000 ; in 1895 78,715,104.

We take for this statement the everywhere-published advertisement of the *Standard* that its daily issue is 255,292 copies. We believe the statement to be true.

A similar statement of the weekly circulation of *Lloyd's Weekly News* as 1,000,000 copies will give in the year 52,000,000.

This paper contains twenty columns of large size with all the current news of the day, all the legal proceedings likely to be interesting to the general public; with careful inquiries into important crimes and accidents, with tales and essays upon health and foreign travel, with two long columns of inquiries from persons in every part of the world and of answers thereto, by which a correspondence is created between many who have lost the clue to their mutual connection, which is thus restored to them. The price is only one penny. It was established in 1842. It is not a political organ, though it is "Liberal" in politics. It is, more than any paper we know, exactly the sort of paper which Lord Brougham declared to be made impossible under the Stamp, and which Mr. Cobden desired to make possible by its repeal. It gives to all classes who desire it what fifty years ago was entirely beyond the reach of the working classes of this country.

Partly by confusion of mind and partly by design, the Act of 1836 left to the Inland Revenue a great deal of discrimination in their treatment of un-stamped publications.

Such a censorship of the Press was far from being the most impressive, but it certainly was the most illogical ever known in this country. The great

principle of the Board, namely, to protect the "Fair Trader," and, where he was not affected, to be blind, was consistent with much indulgence. But such indulgence required a more watchful eye than could be kept over subordinates all through the country, who might easily commit the office in London by some untimely zeal. So long as everybody in the provinces submitted, it was tolerably easy work. But when a body arose whose system was to display the oppressiveness of the laws by bringing the blunders of its administrators before the Courts, the face of things was changed. The Inland Revenue got all the blame ; but it really was not their fault. That is, while Mr. Timm remained Solicitor to the Board. When he left it, all consideration for the entangled state of the Newspaper Law, and all consideration of persons and interests involved, disappeared till the new method of procedure had been tried and had failed.

The fourteen years, which elapsed between the repeal of the Stamp and that of the Security System, showed in a clearer light than ever the evil consequences in the minds of lawyers of leaving laws unrepealed, when their injustice has caused them to cease to be enforced. It was at the instance of a fraudulent banker that the Inland Revenue asked for the opinion of Sir Richard Bethell whether they

were bound to require newspapers to continue to find security against blasphemous, seditious, or personal libel. The terms of the case put and of the opinion given have never been published. But what are the facts ? From the 30th of December, 1819, when the Act was passed, the Inland Revenue had ignored it, except in cases which involved the collection of revenue. The revenue is surrendered. The Attorney-General compels them to commence a new practice. Why ? If it is that they are bound by the Statute, why does he not require them to enforce it against pamphlets ? If the Law officers of the Crown had been entrusted with the building of the new Houses of Parliament, they would never have cleared away the rubbish that had been left by the fire of 1834, and, if there had been a committee room standing at the top, they would have left the half-burnt beams which supported it, till they fell down upon the members, while they were debating on an item in the miscellaneous estimates.

In the present case it was not at St. Stephen's, but at Somerset House, that things began to wear a tumble-down appearance, when Mr. Melvill began to cut out work for the Law officers of the Crown and brought the Attorney-General more or less to grief. Poor Sir John Rolt knew nothing about the Security System. If he had consulted Sir

Alexander Cockburn, then Chief Justice of the Queen's Bench, he might have learnt something of a work of which his predecessors had had at least quite as much as they desired.

After a little discussion in the House of Commons he escaped from the bar to the bench, and, in July, 1867, became a Judge in the Court of Appeal.

Sir John Karslake succeeded him. He had not studied Newspaper Law, and he went to Somerset House to learn it, presumably from the new solicitor, who was beginning to learn it himself by trying experiments in it. Sir John Karslake accepted his instructions as a barrister usually does from the solicitor entrusted with a case ; and when, as regards practice, these were incomplete he enlarged them from his own moral consciousness, which was not so safe a guide as would have been a study of the cases in the Court of Exchequer concerning newspapers. The laws respecting the public obligations of newspapers appeared to be unknown to lawyers, except to those who had taken part in the cases brought before that Court from 1850 to 1857. Eight years of the indulgence of Mr. Timm had wiped out from the legal profession nearly all recollection of this obsolete law.

Last of all, Sir Robert Collier, even when opening a prosecution, was not merely ignorant, but *misin-*

formed, about the statutes which he was endeavouring to enforce in a manner entirely unprecedented.

These lawyers accepted from the Inland Revenue not only the fact that no proceedings were taken till some information had been received, but the fallacious inference that everything was fair. As if it could be fair, when those who were not accused were allowed to go on with impunity! When the new solicitor set out on his task of enforcing this obsolete law, the Law officers of the Crown took the affair in hand as willingly as they would have undertaken the prosecution of a man captured in the act of burglary.

This light-hearted recklessness is more dangerous than a cruelty of intention, which always excites indignation. There is no knowing how much oppression it may cause if it is not systematically resisted. But, in this last case, the light-hearted prosecutors found their Sedan. The courage, the knowledge, and the acumen of the intended victim baffled the careless ignorance of his accusers.

Together with the prosecution of Mr. Bradlaugh succumbed the Security System; the Georgian Code fell, having survived by fourteen years the Repeal of the *Taxes on Knowledge*.



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